

No. 1501

United States

VS.

David B. Bernson

## Notice of Tax Lien

Filed this 6 day of

September, 19 90, at 8:57 A.

TSP 1 folio 86

Margaret L. M. Clerk (or Registrar).

Form 688 (7) (Rev. 7-89)

### Excerpts From Internal Revenue Code

#### Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

#### Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

#### Sec. 6323. Validity and Priority Against Certain Persons.

(a) **Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.**—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

#### (f) Place For Filing Notice; Form.—

(1) **Place For Filing.**—The notice referred to in subsection

(e) shall be filed—

(A) Under State Laws

(i) **Real Property.**—In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) **Personal Property.**—In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) With Clerk Of District Court—In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A), or

(C) With Recorder Of Deeds Of The District Of Columbia—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) **Situs Of Property Subject To Lien.**—For purposes of paragraphs (1) and (4), property shall be deemed to be situated—

(A) **Real Property.**—In the case of real property, at its physical location; or

(B) **Personal Property.**—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) **Form.**—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

1. Securities
2. Motor vehicles



Lien # 1501

(g) **Refiling Of Notice.**—For purposes of this section—

(1) **General Rule.**—Unless notice of lien is refilled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) **Place For Filing.**—A notice of lien refilled during the required refiling period shall be effective only—

(A) If—

(i) such notice of lien is refilled in the office in which the prior notice of lien was filed; and

(ii) in the case of real property, the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4); and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) **Required Refiling Period.**—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

#### Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) **Release Of Lien.**—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which—

(1) **Liability Satisfied or Unenforceable.**—The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) **Bond Accepted—There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.**

#### Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) **Disclosure of Certain Returns and Return Information For Tax Administration Purposes.**—

(2) **Disclosure of amount of outstanding lien.**—If a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

## Notice of Federal Tax Lien Under Internal Revenue Laws

District

BALTIMORE, MD

Serial Number

529016525

For Optional Use by Recording Office

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer

DAVID G BENSON

Residence

PO BOX 486  
CHESTER, MD 21619-0486

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refilled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

RECEIVED  
CLERK, CIRCUIT COURT  
1990 SEP -6 AM 9:59  
QUEEN ANNE'S COUNTY

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/89	220-32-1961	05/21/90	06/20/96	4332.73

Place of Filing

CLERK OF THE CIRCUIT COURT  
QUEEN ANNE'S COUNTY  
CENTREVILLE, MD 21617

Total

\$

4332.73

This notice was prepared and signed at BALTIMORE, MD, on this,the 30th day of August, 19 90.

Signature



for

ACS

Title

MANAGER

1801

Form 668 (Z)

(Rev. 5-94)

Department of the Treasury - Internal Revenue Service

## Certificate of Release of Federal Tax Lien

District

BALTIMORE, MD

Serial Number

529016525

For Use by Recording Office

I certify that as to the following-name taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of Internal revenue tax lien was filed on September 06 19 90, is authorized to note the books to show the release of this lien for these taxes and additions

Name of Taxpayer DAVID G BENSON

Residence

 PO BOX 486  
 CHESTER, MD 21619-0486

## COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
tspi	86	n/a	1501

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/89	220-32-1961	05/21/90	06/20/96	4332.73
*****					

Place of Filing

 CLERK OF THE CIRCUIT COURT  
 QUEEN ANNE'S COUNTY  
 CENTREVILLE, MD 21617

Total

\$

4332.73

This notice was prepared and signed at BALTIMORE, MD, on this,the 13th day of June, 19 95.

Signature

Title

Chief, SPf

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Certificate of Release of Federal Tax lien Rev. Rul. 71-466, 1971-2 C.B. 409)

PART 1 - RECORDING OFFICE

 Form 668 (Z) (Rev. 5-94)  
 CAT. NO 600261

 RECEIVED  
 CLERK, CIRCUIT COURT  
 95 JUL 03 AM 10:27  
 QUEEN ANNE'S COUNTY

No. 1502  
UNITED STATES  
(MODIFIED 1307)

## Notice of Tax Lien

MODIFIED 1307

Filed this 7th day of

Sept 19 98, at 12:18 p.m.

Client (or Registrar):

Form 6861 (Rev. 12-85)

VS.  
AS Concrete Construction  
Inc. DBA AS Concrete  
Construction Partnership  
David Sears, ptr.; John  
Capel, ptr.; Steven  
Layne, ptr.

### Excerpts From Internal Revenue Code

#### Sec. 6321. Lien For Taxes.

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

#### Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

#### Sec. 6323. Validity and Priority Against Certain Persons.

(a) **Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.** — The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

#### (f) Place For Filing Notice; Form. —

(1) **Place For Filing.** — The notice referred to in subsection (a) shall be filed —

(A) Under State Laws

(i) **Real Property.** — In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) **Personal Property.** — In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) **With Clerk Of District Court.** — In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A), or

(C) **With Recorder Of Deeds Of The District Of Columbia.** — In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) **Situs Of Property Subject To Lien.** — For purposes of paragraphs (1) and (4), property shall be deemed to be situated —

(A) **Real Property.** — In the case of real property, at its physical location; or

(B) **Personal Property.** — In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) **Form.** — The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

1. Securities
2. Motor vehicles
3. ...



Lien # 1502

(g) **Refiling Of Notice.** — For purposes of this section —

(1) **General Rule.** — Unless notice of lien is refilled in the manner prescribed in paragraph (2) during the required refilling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refilling period.

(2) **Place For Filing.** — A notice of lien refilled during the required refilling period shall be effective only —

(A) If —

(i) such notice of lien is refilled in the office in which the prior notice of lien was filed; and

(ii) in the case of real property, the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4); and

(B) In any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) **Required Refilling Period.** — In the case of any notice of lien, the term "required refilling period" means —

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax; and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refilling period for such notice of lien.

#### Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) **Release Of Lien.** — Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which —

(1) **Liability Satisfied or Unenforceable.** — The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) **Bond Accepted.** — There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

#### Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) **Disclosure of Certain Returns and Return Information For Tax Administration Purposes.** —

(2) **Disclosure of amount of outstanding lien.** — If a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

(Rev. December 1985)

## Notice of Federal Tax Lien Under Internal Revenue Laws

District Baltimore	Serial Number 5290 17258	For Optional Use by Recording Office
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As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer C S Concrete Construction Inc., DBA  
C S Concrete Construction Partnership  
David Sears, Ptr., John Capel, Ptr., Steven Layne, Ptr.

Residence 113 Brown Street  
Centreville, MD 21617

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refilled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
941	12/31/85	52-1426550	11/09/87	12/09/93	3,341.45
941	06/30/86	52-1426550	11/09/87	12/09/93	3,214.85
941	09/30/86	52-1426550	11/09/87	12/09/93	3,198.09
941	12/31/86	52-1426550	11/09/87	12/09/93	3,179.98
941	03/31/87	52-1426550	11/09/87	12/09/93	3,162.62
941	06/30/87	52-1426550	11/09/87	12/09/93	2,930.92
940	12/31/86	52-1426550	11/16/87	12/16/93	2,094.71
This lien is filed to modify lien number 528900156 recorded January 17, 1989, in Book TSP-1#1307-74 Page by reflecting a new or proper name.					
Place of Filing	Clerk of the Circuit Court Queen Anne's County Centreville, MD 21617				Total \$ 21,122.62

This notice was prepared and signed at Salisbury, Maryland, on this,

the 7<sup>th</sup> day of September, 19 90.

RECEIVED  
CLERK, CIRCUIT COURT  
1990 SEP -7 PM 12:18

Signature L. Bull <i>L. Bull</i>	Title QUEEN ANNE'S COUNTY Revenue Officer
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(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien  
Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Form 668(Y) (Rev. 12-85)

No. 1503

United States

VS.

*May E. Hampton*

## Notice of Tax Lien

Filed this 15th day of

Sept, 1990, at 10:53 AM

9501, 4000 96

*Marquitta Lee*  
Clerk (or Registrar)

Form 668 (7) (Rev. 7-89)

### Excerpts From Internal Revenue Code

#### Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, addition amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

#### Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

#### Sec. 6323. Validity and Priority Against Certain Persons.

(e) **Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.**—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

#### (f) Place For Filing Notice; Form.—

(1) Place For Filing - The notice referred to in subsection (e) shall be filed -

(A) Under State Laws

(i) Real Property - In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property - In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) With Clerk Of District Court - In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A), or

(C) With Recorder Of Deeds Of The District Of Columbia - In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien - For purposes of paragraphs (1) and (4), property shall be deemed to be situated -

(A) Real Property - In the case of real property, at its physical location; or

(B) Personal Property - In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to in subsection (e) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

1. Securities
2. Motor vehicles
3. Personal property subject to lien



Lien # 1503

(g) **Refiling Of Notice.** — For purposes of this section -

(1) **General Rule.**—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) **Place For Filing.**—A notice of lien refiled during the required refiling period shall be effective only -

(A) if -

(i) such notice of lien is refiled in the office in which the prior notice of lien was filed, and

(ii) in the case of real property, the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) **Required Refiling Period.**—In the case of any notice of lien, the term "required refiling period" means -

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

#### Sec. 6325. Release Of Lien Or Discharge Of Property.

(e) **Release Of Lien.** — Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which -

(1) Liability Satisfied or Unenforceable - The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted - There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

#### Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) **Disclosure of Certain Returns and Return Information For Tax Administration Purposes.**—

(2) Disclosure of amount of outstanding lien - If a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

## Notice of Federal Tax Lien Under Internal Revenue Laws

District

BALTIMORE, MD

Serial Number

529017032

For Optional Use by Recording Office

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer MARY E HAMPTON

Residence PO BOX 703  
STEVENSVILLE, MD 21666-0703

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refilled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/89	216-74-5509*	05/28/90	06/27/96	1403.68
Place of Filing  CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY CENTREVILLE, MD 21617					Total \$ 1403.68

This notice was prepared and signed at BALTIMORE, MD, on this,

the 6th day of September 19 90

Signature

for

D.M. Nonemaker ACS

Title

MANAGER

RECEIVED  
CLERK, CIRCUIT COURT  
1990 SEP 12 AM 10:53  
QUEEN ANNE'S COUNTY



No.

1504

United States

VS.

Mason  
Unlimited, Inc.

## Notice of Tax Lien

Filed this

1978

day of

Sept 19, 1978, at 10:07 AM

Clerk (or Registrar).

Form 688 (7) (Rev. 7-69)

## Excerpts From Internal Revenue Code

## Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

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## (f) Place For Filing Notice; Form.—

(1) **Place For Filing.**—The notice referred to in subsection (e) shall be filed—

- (A) Under State Laws
- (i) **Real Property.**—In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and
- (ii) **Personal Property.**—In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or
- (B) **With Clerk Of District Court.**—In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A), or
- (C) **With Recorder Of Deeds Of The District Of Columbia.**—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) **Situs Of Property Subject To Lien.**—For purposes of paragraphs (1) and (4), property shall be deemed to be situated—

- (A) **Real Property.**—In the case of real property, at its physical location; or
- (B) **Personal Property.**—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) **Form.**—The form and content of the notice referred to in subsection (e) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- 1. Securities
- 2. Motor vehicles
- 3. Personal property purchased after



Lien # 1504

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) **Required Refilling Period.**—In the case of any notice of lien, the term "required refilling period" means—

- (A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and
- (B) the one-year period ending with the expiration of 6 years after the close of the preceding required refilling period for such notice of lien.

## Sec. 6325. Release Of Lien Or Discharge Of Property.

(e) **Release Of Lien.**—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which—

- (1) **Liability Satisfied or Unenforceable.**—The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or
- (2) **Bond Accepted.**—There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

## Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

## (k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes.—

(2) **Disclosure of amount of outstanding lien.**—If a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

(g) **Refilling Of Notice.**—For purposes of this section—

(1) **General Rule.**—Unless notice of lien is refilled in the manner prescribed in paragraph (2) during the required refilling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refilling period.

(2) **Place For Filing.**—A notice of lien refilled during the required refilling period shall be effective only—

- (A) If—
  - (i) such notice of lien is refilled in the office in which the prior notice of lien was filed, and
  - (ii) in the case of real property, the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4), and
- (B) In any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

## Notice of Federal Tax Lien Under Internal Revenue Laws

District

BALTIMORE, MD

Serial Number

529016767

For Optional Use by Recording Office

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer MASONS UNLIMITED INC. , a CORPORATION

Residence RT 1 BOX 348  
CENTREVILLE, MD 21617

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refilled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

CLERK, CIRCUIT COURT  
1990 SEP 13 AM 10:07  
QUEEN ANNE'S COUNTY

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
941	09/30/88	52-1569622	11/20/89	12/20/95	8423.22
941	09/30/88	52-1569622	04/02/90	05/02/96	47049.80
941	12/31/88	52-1569622	11/20/89	12/20/95	8675.31
941	12/31/88	52-1569622	04/02/90	05/02/96	49550.84

Place of Filing

CLERK OF THE CIRCUIT COURT  
QUEEN ANNE'S COUNTY  
CENTREVILLE, MD 21617

Total

\$

113699.17

This notice was prepared and signed at BALTIMORE, MD, on this,the 5th day of September 19 90

Signature

*[Signature]*  
for L. RIVERA

Title

REVENUE OFFICER  
52-01-2625

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien  
Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Form 668 (Y) (Rev. 7-89)

Part 1 - Kept By Recording Office

No. 1505

United States

VS.

## Notice of Tax Lien

Filed this

, 19

, at

m.

day of

Clerk (or Registrar).

Form 6031 (Rev. 1-89)

## Excerpts From Internal Revenue Code

## Sec. 6321. Lien For Taxes.

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

## Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

## Sec. 6323. Validity and Priority Against Certain Persons.

(a) **Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.** — The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

(f) **Place For Filing Notice; Form.** —

(1) **Place For Filing.** — The notice referred to in subsection (e) shall be filed —

(A) Under State Laws

(i) **Real Property.** — In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) **Personal Property.** — In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) **With Clerk Of District Court.** — In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A), or

(C) **With Recorder Of Deeds Of The District Of Columbia.** — In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) **Situs Of Property Subject To Lien.** — For purposes of paragraphs (1) and (4), property shall be deemed to be situated —

(A) **Real Property.** — In the case of real property, at its physical location; or

(B) **Personal Property.** — In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) **Form.** — The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

1. Securities
2. Motor vehicles
3. Personal property



Lien # 1505

(g) **Refiling Of Notice.** — For purposes of this section —

(1) **General Rule.** — Unless notice of lien is refilled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) **Place For Filing.** — A notice of lien refilled during the required refiling period shall be effective only —

(A) If —

(i) such notice of lien is refilled in the office in which the prior notice of lien was filed, and

(ii) in the case of real property, the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) In any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) **Required Refiling Period.** — In the case of any notice of lien, the term "required refiling period" means —

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

## Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) **Release Of Lien.** — Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which —

(1) **Liability Satisfied or Unenforceable.** — The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) **Bond Accepted.** — There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and term of the bond and sureties thereon, as may be specified by such regulations.

## Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) **Disclosure of Certain Returns and Return Information For Tax Administration Purposes.** —

(2) **Disclosure of amount of outstanding lien.** — If a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

(Rev. January 1989)

## Notice of Federal Tax Lien Under Internal Revenue Laws

District

Baltimore

Serial Number

529017714

For Optional Use by Recording Office

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer

Pace Yacht Corp

Residence P.O. Box #6231

Annapolis, Maryland 21401-0231

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refilled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

RECEIVED  
CLERK, CIRCUIT COURT  
1990 SEP 14 PM 3:11  
QUEEN ANNE'S COUNTY

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
941	6/30/89	52-1491812	9/25/89	10/25/95	11,211.56
941	9/30/89	52-1491812	7/2/90	8/1/96	16,041.28
940	12/31/87	52-1491812	3/7/88	4/6/94	332.62
Place of Filing Clerk of the Circuit Court for Queen Anne County Centreville, Maryland 21617					Total \$ 27,585.46

This notice was prepared and signed at 190 Admiral Cochrane Dr, Suite 170, Anpls, Md. 21401, on this,

the 14th day of September 90, 19

Signature

J. Leatherman

Title

Revenue Officer

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien  
Rev. Rul. 71-486, 1971 - 2 C.B. 409)

Form 668(Y) (Rev. 1-89)

No. 1506

United States

VS.

Servy Cutchley  
01/13/79 Cutchley Contractor

## Notice of Tax Lien

Filed this 17 day of

Sept 17, 1990 at 10:19 a.m.

Margaret W. Mader  
Clerk (or Registrar).

Form 668 (7) (Rev. 7-89)

### Excerpts From Internal Revenue Code

#### Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

#### Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

#### Sec. 6323. Validity and Priority Against Certain Persons.

(e) **Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.**—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

#### (f) Place For Filing Notice: Form.—

(1) **Place For Filing.**—The notice referred to in subsection (a) shall be filed—

(A) **Under State Laws.**  
(i) Real Property - In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property - In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) **With Clerk Of District Court.**—In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A), or

(C) **With Recorder Of Deeds Of The District Of Columbia.**—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) **Situs Of Property Subject To Lien.**—For purposes of paragraphs (1) and (4), property shall be deemed to be situated—

(A) **Real Property.**—In the case of real property, at its physical location; or

(B) **Personal Property.**—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) **Form.**—The form and content of the notice referred to in subsection (e) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

1. Securities
2. Motor vehicles



Lien # 1506

(g) **Refiling Of Notice.**—For purposes of this section—

(1) **General Rule.**—Unless notice of lien is refilled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) **Place For Filing.**—A notice of lien refilled during the required refiling period shall be effective only—

(A) if—  
(i) such notice of lien is refilled in the office in which the prior notice of lien was filed, and  
(ii) in the case of real property, the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) **Required Refiling Period.**—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and  
(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

#### Sec. 6325. Release Of Lien Or Discharge Of Property.

(e) **Release Of Lien.**—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which—

(1) **Liability Satisfied Or Unenforceable.**—The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) **Bond Accepted.**—There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

#### Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) **Disclosure of Certain Returns and Return Information For Tax Administration Purposes.**—

(2) **Disclosure of amount of outstanding lien.**—If a notice of lien has been filed pursuant to section 6321(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

Form 668 (Y)

131

Department of the Treasury - Internal Revenue Service

(Rev. 7-89)

## Notice of Federal Tax Lien Under Internal Revenue Laws

District

BALTIMORE, MD

Serial Number

529017448

For Optional Use by Recording Office

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer

LARRY CRUTCHLEY  
D/B/A CRUTCHLEY CONTRACTORS

Residence

216 DORCHESTER RD  
STEVENSVILLE, MD 21666

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refilled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

CLERK OF THE CIRCUIT COURT  
1990 SEP 17 AM 10:19  
QUEEN ANNE'S COUNTY

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
941	03/31/86	52-1098028	05/28/90	06/27/96	10206.02
940	12/31/86	52-1098028	05/28/90	06/27/96	6755.34

Place of Filing

CLERK OF THE CIRCUIT COURT  
QUEEN ANNE'S COUNTY  
CENTREVILLE, MD 21617

Total

\$

16961.36

This notice was prepared and signed at BALTIMORE, MD, on this,the 12th day of September 1990.

Signature

for K. STERLING

Title

REVENUE OFFICER  
52-01-2630

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien  
Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Form 668 (Y) (Rev. 7-89)

Part 1 - Kept By Recording Office

No. 1507

United States

VS.

Bloomington  
Construction  
Co. Inc.

## Notice of Tax Lien

Filed this

18

day of

Sept. 19

78

at 9:58 a.m.

Margaret M. Walker  
Clerk (or Registrar).

Form 668 (7) (Rev. 7-69)

## Excerpts From Internal Revenue Code

## Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

## Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

## Sec. 6323. Validity and Priority Against Certain Persons.

(e) **Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.**—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

## (f) Place For Filing Notice; Form.—

(1) **Place For Filing.**—The notice referred to in subsection (a) shall be filed—

- (A) Under State Laws
  - (i) Real Property.—In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and
  - (ii) Personal Property.—In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or
- (B) With Clerk Of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A), or
- (C) With Recorder Of Deeds Of The District Of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) **Situs Of Property Subject To Lien.**—For purposes of paragraphs (1) and (4), property shall be deemed to be situated—

- (A) Real Property.—In the case of real property, at its physical location; or
- (B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) **Form.**—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- 1. Securities
- 2. Motor vehicles
- 3. Personal property purchased on credit



Lien # 1507

(g) **Refiling Of Notice.**—For purposes of this section—

(1) **General Rule.**—Unless notice of lien is refilled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) **Place For Filing.**—A notice of lien refilled during the required refiling period shall be effective only—

- (A) If—
  - (i) such notice of lien is refilled in the office in which the prior notice of lien was filed; and
  - (ii) in the case of real property, the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4); and
- (B) In any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) **Required Refiling Period.**—In the case of any notice of lien, the term "required refiling period" means—

- (A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax; and
- (B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

## Sec. 6325. Release Of Lien Or Discharge Of Property.

(e) **Release Of Lien.**—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which—

- (1) Liability Satisfied or Unenforceable.—The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or
- (2) Bond Accepted.—There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

## Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) **Disclosure of Certain Returns and Return Information For Tax Administration Purposes.**—

(2) **Disclosure of amount of outstanding lien.**—If a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

## Notice of Federal Tax Lien Under Internal Revenue Laws

District BALTIMORE, MD	Serial Number 529017522	For Optional Use by Recording Office
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As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer BLOOMINGDALE CONSTRUCTION CO INC  
a CORPORATION

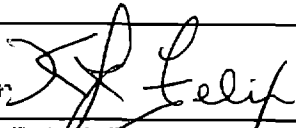
Residence MAIN ST  
QUEENSTOWN, MD 21658

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
941	09/30/89	52-0899297	04/23/90	05/23/96	28638.00
941	03/31/90	52-0899297	07/02/90	08/01/96	35534.42
Place of Filing CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY CENTREVILLE, MD 21617					Total \$ 64172.42

This notice was prepared and signed at BALTIMORE, MD, on this,

the 13th day of September 19 90

Signature for  ACS	Title MANAGER
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(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien  
Rev. Rul. 71-466, 1971 - 2 C.B. 409)



No. 1508

United States

VS.

Henry & Mary K.  
77 released

## Notice of Tax Lien

Filed this 18, 19 90, at 9:57 a.m.

Clerk (or Registrar).

Form 668 (7) (Rev. 7-89)

## Excerpts From Internal Revenue Code

## Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

## Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

## Sec. 6323. Validity and Priority Against Certain Persons.

(a) **Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.**—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

## (f) Place For Filing Notice; Form.—

(1) "Place For Filing" means the place referred to in subsection (e) shall be filed.

(A) Under State Laws

(i) Real Property.—In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) With Clerk Of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A), or

(C) With Recorder Of Deeds Of The District Of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraphs (1) and (4), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

1. Securities
2. Motor vehicles
3. Personal property purchased at retail



Lien # 1508

(g) **Refiling Of Notice.**—For purposes of this section—

(1) **General Rule.**—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) **Place For Filing.**—A notice of lien refiled during the required refiling period shall be effective only—

(A) If—

(i) such notice of lien is refiled in the office in which the prior notice of lien was filed, and

(ii) in the case of real property, the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) **Required Refiling Period.**—In the case of any notice of lien, the term "required refiling period" means—

- (A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and
- (B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

## Sec. 6325: Release Of Lien Or Discharge Of Property.

(a) **Release Of Lien.**—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which—

(1) Liability Satisfied or Unenforceable.—The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted.—There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

## Sec. 6103. Confidentiality and Disclosure of Returns and Information.

(k) **Disclosure of Certain Returns and Return Information For Tax Administration Purposes.**—

(2) Disclosure of amount of outstanding lien.—If a notice of lien has been filed pursuant to section 6321(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

## Notice of Federal Tax Lien Under Internal Revenue Laws

District

BALTIMORE, MD

Serial Number

529017685

For Optional Use by Recording Office

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer HENRY &amp; MARY K. NIEHAUS

Residence LOCAL  
SUDLERSVILLE, MD 21668

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment
1040	12/31/88	220-52-0165	05/29/89	06/28/95	RECEIVED CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY SEP 18 AM 9:55
1040	12/31/89	220-52-0165	05/28/90	06/27/96	
Place of Filing  CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY CENTREVILLE, MD 21617					Total \$ 7651.17

This notice was prepared and signed at BALTIMORE, MD, on this,

the 13th day of September 19 90.

Signature

for L. BULL

Title

REVENUE OFFICER  
52-01-2627

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien  
Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Form 668 (Y) (Rev. 7-89)



(Rev. 10-2000)

5356

Department of the Treasury - Internal Revenue Service

# Certificate of Release of Federal Tax Lien

Area:

SMALL BUSINESS/SELF EMPLOYED AREA #4  
Lien Unit Phone: (410) 962-1871

Serial Number

529017685

**For Use by Recording Office**

I certify that the following-named taxpayer, under the requirements of section 6325 (a) of the Internal Revenue Code has satisfied the taxes listed below and all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on September 18  
1990, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer  
HENRY & MARY K. NIEHAUS

Residence LOCAL  
SUDLERSVILLE, MD 21668

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
tspl	88	n/a	1508

RECEIVED  
CLERK, CIRCUIT COURT  
02 MAR -4 PM 1:41  
QUEEN ANNE'S COUNTY

Kind of Tax (a)	Tax Period Ending (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/1988	220-52-0165	05/29/1989	06/28/1995	3882.94
1040	12/31/1989	220-52-0165	05/28/1990	06/27/1996	3768.23
*****	*****	*****	*****	*****	*****

Place of Filing            CLERK OF THE CIRCUIT COURT  
QUEEN ANNE'S COUNTY  
CENTREVILLE, MD 21617

Total	\$	7651.17
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This notice was prepared and signed at Baltimore, MD, on this, 10/10/2023.

the 25th day of February, 2002.

Signature

Joe 7. Sheltan

Title Compliance Technical Support  
Manager

**(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Certificate of Release of Federal Tax lien Rev. Rul. 71-466, 1971 - 2 C.B. 409)**

## Part 1 - RECORDING OFFICE

Form **668 (Z)** (Rev. 10-2000)  
CAT. NO 600261

No. 1509

United States

VS.

*Michael R. Bell  
M & P Construction*

## Notice of Tax Lien

Filed this 18 day of

Sept, 19 98, at 7:50 P.M. m.

*Marguerite W. Markin*  
Clerk (or Registrar).

Form 668 (7) (Rev. 7-89)

### Excerpts From Internal Revenue Code

#### Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessment penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

#### Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

#### Sec. 6323. Validity and Priority Against Certain Persons.

(a) **Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.**—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of security interest, mechanic's lienor, or judgment lien creditor or notice thereof which meets the requirements of subsection (b) shall be filed by the Secretary.

#### (f) Place For Filing Notice; Form.—

(1) **Place For Filing.**—The notice referred to in subsection (a) shall be filed—

(A) Under State Laws

(i) Real Property.—In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) With Clerk Of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A), or

(C) With Recorder Of Deeds Of The District Of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) **Situs Of Property Subject To Lien.**—For purposes of paragraphs (1) and (4), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) **Form.**—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

1. Securities
2. Motor vehicles
3. Personal property purchased at mail



Lien # 1509

(g) **Refiling Of Notice.**—For purposes of this section—

(1) **General Rule.**—Unless notice of lien is refilled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) **Place For Filing.**—A notice of lien refilled during the required refiling period shall be effective only—

(A) If—

(i) such notice of lien is refilled in the office in which the prior notice of lien was filed; and

(ii) In the case of real property, the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) In any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) **Required Refiling Period.**—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

#### Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) **Release Of Lien.**—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which—

(1) Liability Satisfied or Unenforceable.—The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted.—There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and surties thereon, as may be specified by such regulations.

#### Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) **Disclosure of Certain Returns and Return Information For Tax Administration Purposes.**—

(2) **Disclosure of amount of outstanding lien.**—If a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

## Notice of Federal Tax Lien Under Internal Revenue Laws

District

BALTIMORE, MD

Serial Number

529017536

For Optional Use by Recording Office

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer

MICHAEL R PETER  
M R P CONSTRUCTION

Residence

122 CECIL RD  
STEVENSVILLE, MD 21666

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
941	06/30/88	52-1604971	03/27/87	04/26/93	533.17
941	12/31/88	52-1604971	03/20/89	04/19/95	2818.03
941	03/31/89	52-1604971	03/05/90	04/04/96	3373.61

RECEIVED  
CLERK, CIRCUIT COURT  
1990 SEP 18 AM 9:55  
QUEEN ANNE'S COUNTY

Place of Filing

CLERK OF THE CIRCUIT COURT  
QUEEN ANNE'S COUNTY  
CENTREVILLE, MD 21617

Total

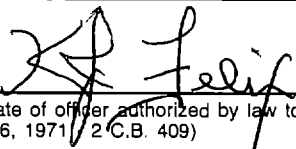
\$

6724.81

This notice was prepared and signed at BALTIMORE, MD on this,the 13th day of September 19 90.

Signature

for



ACS

Title

MANAGER

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien  
Rev. Rul. 71-466, 1971-2 C.B. 409)

1509

United States

vs.

## Release of Tax Lien

Filed this \_\_\_\_\_ day of

\_\_\_\_\_, 19\_\_\_\_ M.,

and proper entry made in \_\_\_\_\_

\_\_\_\_\_ Book No. \_\_\_\_\_, page \_\_\_\_\_

\_\_\_\_\_  
Clerk (or Registrar).

Form 668(Z) (Rev. 4-84)

(Rev. April 1984)

**Certificate of Release of Federal Tax Lien**

District

BALTIMORE, MD

Serial Number

529017536

For Optional Use by Recording Office

I certify that as to the following-named taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of Internal revenue tax lien was filed on September 18, 19 90, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer **MICHAEL R PETER**  
**M R P CONSTRUCTION**

Residence **122 CECIL RD.**  
**STEVENSVILLE, MD 21666**

## COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
tsp1	88	n/a	1509

RECEIVED  
CLERK, CIRCUIT COURT  
93 MAR 25 AM 9:58  
QUEEN ANNE'S COUNTY

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refilling (e)	Unpaid Balance of Assessment (f)
941	06/30/88	52-1604971	03/27/87	04/26/93	533.17
941	12/31/88	52-1604971	03/20/89	04/19/95	2818.03
941	03/31/89	52-1604971	03/05/90	04/04/96	3373.61
*****					

Place of Filing

CLERK OF THE CIRCUIT COURT  
QUEEN ANNE'S COUNTY  
CENTREVILLE, MD 21617

Total

\$

6724.81

This certificate was prepared and signed at BALTIMORE, MD, on this,

the 23rd day of March, 19 93.

Signature

Title

Chief, SPf

(NOTE: Certificate of officer authorized by law to take acknowledgements is not essential to the validity of Certificate of Release of Federal Tax Lien Rev. Rul. 71-466, 1971-2 C.B. 409)



No. 1510

United States

VS.

Robert C. Keston M.  
D. Newkirk

## Notice of Tax Lien

Filed this 18

day of

Sept 19 1980, at 9:30 A.M.

Clerk (or Registrar).

Form 668 (7) (Rev. 7-89)

## Excerpts From Internal Revenue Code

## Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

## Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

## Sec. 6323. Validity and Priority Against Certain Persons.

(a) **Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.**—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of security interest, mechanic's lienor, or judgment lien creditor who has been filed by the Secretary:

## (f) Place For Filing Notice; Form.—

(1) **Place For Filing.**—The notice referred to in subsection (a) shall be filed—

(A) Under State Laws

(i) Real Property - In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property - In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) With Clerk Of District Court—In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A), or

(C) With Recorder Of Deeds Of The District Of Columbia—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) **Situs Of Property Subject To Lien.**—For purposes of paragraphs (1) and (4), property shall be deemed to be situated—

(A) Real Property - In the case of real property, at its physical location; or

(B) Personal Property - In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) **Form.**—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

1. Securities
2. Motor vehicles
3. Personal property purchased at retail



Lien # 1510

(g) **Refiling Of Notice.**—For purposes of this section—

(1) **General Rule.**—Unless notice of lien is refilled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) **Place For Filing.**—A notice of lien refilled during the required refiling period shall be effective only—

(A) if—

(i) such notice of lien is refilled in the office in which the prior notice of lien was filed, and

(ii) In the case of real property, the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) In any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) **Required Refiling Period.**—In the case of any notice of lien, the term "required refiling period" means—

- (A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and
- (B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

## Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) **Release Of Lien.**—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which—

(1) Liability Satisfied or Unenforceable - The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted—There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

## Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) **Disclosure of Certain Returns and Return Information For Tax Administration Purposes.**—

(2) **Disclosure of amount of outstanding lien.**—If a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

## Notice of Federal Tax Lien Under Internal Revenue Laws

District

BALTIMORE, MD

Serial Number

529017562

For Optional Use by Recording Office

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer ROBERT C &amp; KAREN M GRAULICH

Residence RT 2 BOX 183  
CENTREVILLE, MD 21617-9440

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
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1040

12/31/87

216-70-4550

10/03/88

11/02/94

4706.56

RECEIVED  
CLERK, CIRCUIT COURT  
1990 SEP 18 AM 9:56  
QUEEN ANNE'S COUNTY

Place of Filing

CLERK OF THE CIRCUIT COURT  
QUEEN ANNE'S COUNTY  
CENTREVILLE, MD 21617

Total

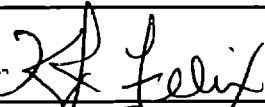
\$

4706.56

This notice was prepared and signed at BALTIMORE, MD, on this,the 13th day of September 19 90.

Signature

for



ACS

Title

MANAGER

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien  
Rev. Rul. 71-460, 1971 - 2 C.B. 409)

Form 668 (Y) (Rev. 7-89)

RECEIVED  
COMMUNICATIONS SECTION  
JAN 11 1964

100-100000

100-100000

100-100000

100-100000

100-100000

100-100000

100-100000

100-100000

1510

100-100000

100-100000

100-100000

100-100000

100-100000

Department of the Treasury - Internal Revenue Service  
**Certificate of Release of Federal Tax Lien**

District <b>BALTIMORE, MD</b>	Serial Number <b>529017562</b>	For Use by Recording Office
----------------------------------	-----------------------------------	-----------------------------

RECEIVED  
CLERK, CIRCUIT COURT  
95 JAN -5 AM 10:09  
QUEEN ANNE'S COUNTY

I certify that as to the following-name taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of Internal revenue tax lien was filed on September 18 19 90, is authorized to note the books to show the release of this lien for these taxes and additions

Name of Taxpayer **ROBERT C & KAREN M GRAULICH**

Residence **RT 2 BOX 183  
CENTREVILLE, MD 21617-9440**

**COURT RECORDING INFORMATION:**

Liber tsp1	Page 88	UCC No. n/a	Serial No. 1510
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Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/87	216-70-4550	10/03/88	11/02/94	4706.56
*****	*****	*****	*****	*****	*****

Place of Filing <b>CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY CENTREVILLE, MD 21617</b>	Total \$ <b>4706.56</b>
--	-------------------------------

This notice was prepared and signed at BALTIMORE, MD, on this,

the 29th day of December, 94.

Signature

*A Allen*

Title

Chief, SPf

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Certificate of Release of Federal Tax lien Rev. Rul. 71-466, 1971-2 C.B. 409)

No. 1511

United States

VS.

*John E. & Pamela  
Marshall*

## Notice of Tax Lien

Filed this

*25th*

day of

*Sept.* 19 *90* at *9:58 A*

Clerk (or Registrar).

Form 668 (V) (Rev. 7-89)

### Excerpts From Internal Revenue Code

#### Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

#### Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

#### Sec. 6323. Validity and Priority Against Certain Persons.

(a) **Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.**—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

#### (f) Place For Filing Notice; Form.—

(1) **Place For Filing.**—The notice referred to in subsection (a) shall be filed—

(A) **Under State Laws.**—In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) **Personal Property.**—In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) **With Clerk Of District Court.**—In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A), or

(C) **With Recorder Of Deeds Of The District Of Columbia.**—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) **Situs Of Property Subject To Lien.**—For purposes of paragraphs (1) and (4), property shall be deemed to be situated—

(A) **Real Property.**—In the case of real property, at its physical location; or

(B) **Personal Property.**—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) **Form.**—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

1. Securities
2. Motor vehicles
3. Personal property purchased at retail



Lien # 1511

(g) **Refiling Of Notice.**—For purposes of this section—

(1) **General Rule.**—Unless notice of lien is refilled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) **Place For Filing.**—A notice of lien refilled during the required refiling period shall be effective only—

(A) if—

(i) such notice of lien is refilled in the office in which the prior notice of lien was filed, and

(ii) in the case of real property, the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) **Required Refiling Period.**—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

#### Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) **Release Of Lien.**—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which—

(1) **Liability Satisfied or Unenforceable.**—The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) **Bond Accepted.**—There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

#### Sec. 6103. Confidentiality and Disclosure Of Returns and Return Information.

(k) **Disclosure of Certain Returns and Return Information For Tax Administration Purposes.**—

(2) **Disclosure of amount of outstanding lien.**—If a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

## Notice of Federal Tax Lien Under Internal Revenue Laws

District BALTIMORE, MD	Serial Number 529018103	For Optional Use by Recording Office
---------------------------	----------------------------	--------------------------------------

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer JOHN E. &amp; PAMELA HARTLOVE

Residence BOX 100 KENT POINT ROAD  
STEVENSVILLE, MD 21666

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/89	212-40-4975	05/28/90	06/27/96	2716.17
Place of Filing CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY CENTREVILLE, MD 21617					Total \$ 2716.17

This notice was prepared and signed at BALTIMORE, MD, on this,

the 21st day of September, 1990.

Signature *D. M. Monemake*  
for MANAGER, REV & TRANS UNITTitle  
MANAGER  
52-01-1801

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien  
Rev. Rul. 71-466, 1971 - 2 C.B. 409)

1511

United States

vs.  
John E. & Pamela  
Hartlone

## Release of Tax Lien

Filed this 6th day of  
May, 19 91 10:49 A.  
M.

and proper entry made in TSP  
Book No. 1, page 88

M. W. Marker  
Clerk (or Registrar).

# Certificate of Release of Federal Tax Lien

District	Serial Number	For Optional Use by Recording Office
BALTIMORE, MD	529018103	

I certify that as to the following-named taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on September 28, 19 90, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer JOHN E. &amp; PAMELA HARTLOVE

Residence	BOX 100 KENT POINT ROAD STEVENSVILLE, MD 21666
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## COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
b91	88	n/a	1511

RECEIVED  
CLERK, CIRCUIT COURT  
1991 MAY -6 AM 10:49  
QUEEN ANNE'S COUNTY

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refilling (e)	Unpaid Balance of Assessment (f)
1040	12/31/89	212-40-4975	05/28/90	06/27/96	2716.17
*****	*****	*****	*****	*****	*****

### Place of Filing

CLERK OF THE CIRCUIT COURT  
QUEEN ANNE'S COUNTY  
CENTREVILLE, MD 21617

**Total**

**\$**

2716, 17

This certificate was prepared and signed at BALTIMORE, MD, on this,

the 2nd day of May, 1991

Signature

Title

Chief, SFF

(NOTE: Certificate of officer authorized by law to take acknowledgements is not essential to the validity of Certificate of Release of Federal Tax Lien Rev. Rul. 71-466, 1971-2 C. B. 409)



No. 1512

United States

VS.

Mark H. Powell

# Notice of Tax Lien

Filed this

4th

day of

1990

at 10:04 a.m.

75 P. 1, 400 88

Walter D. Hendrix  
Clerk (or Registrar)

Form 668 (7) (Rev. 7-89)

## Excerpts From Internal Revenue Code

### Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

### Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

### Sec. 6323. Validity and Priority Against Certain Persons.

(e) **Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.**—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

#### (f) Place For Filing Notice; Form.—

- (1) **Place For Filing.**—The notice referred to in subsection (e) shall be filed—
- (A) Under State Laws
    - (i) Real Property—In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and
    - (ii) Personal Property—In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or
  - (B) With Clerk Of District Court—In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A), or
  - (C) With Recorder Of Deeds Of The District Of Columbia—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) **Situs Of Property Subject To Lien.**—For purposes of paragraphs (1) and (4), property shall be deemed to be situated—  
(A) Real Property—In the case of real property, at its physical location; or  
(B) Personal Property—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) **Form.**—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- 1. Securities
- 2. Motor vehicles
- 3. Personal property purchased at retail.



Lien # 1512

#### (g) Refiling Of Notice. — For purposes of this section—

- (1) **General Rule.**—Unless notice of lien is refilled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.
- (2) **Place For Filing.**—A notice of lien refilled during the required refiling period shall be effective only—
  - (A) If—
    - (i) such notice of lien is refilled in the office in which the prior notice of lien was filed, and
    - (ii) in the case of real property, the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4), and
  - (B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) **Required Refiling Period.**—In the case of any notice of lien, the term "required refiling period" means—  
(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and  
(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

### Sec. 6325. Release Of Lien Or Discharge Of Property.

(e) **Release Of Lien.**—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which—

- (1) Liability Satisfied or Unenforceable—The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or
- (2) Bond Accepted—There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

### Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) **Disclosure of Certain Returns and Return Information For Tax Administration Purposes.**—

(2) Disclosure of amount of outstanding lien.—If a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

## Notice of Federal Tax Lien Under Internal Revenue Laws

District

BALTIMORE, MD

Serial Number

529018680

For Optional Use by Recording Office

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

RECEIVED  
CLERK, CIRCUIT COURT  
1990 OCT -4 AM 10:04  
QUEEN ANNE'S COUNTY

Name of Taxpayer MARK F. POWELL

Residence 2 TACKLE CIRCLE DRIVE  
CHESTER, MD 21619

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/87	217-74-4755	05/28/90	06/27/96	5530.68
Place of Filing CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY CENTREVILLE, MD 21617					Total \$ 5530.68

This notice was prepared and signed at BALTIMORE, MD, on this,the 28th day of September, 19 90.

Signature

for S. LYON

Title

MANAGER  
52-01-2601

(NOTE: Certificate of Officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien  
Rev. Rul. 71-466, 1971-2 C.B. 409)

1512

United States

vs.

## Release of Tax Lien

Filed this \_\_\_\_\_ day of

\_\_\_\_\_, 19\_\_\_\_ M.,

and proper entry made in \_\_\_\_\_

\_\_\_\_\_ Book No. \_\_\_\_\_, page \_\_\_\_\_

\_\_\_\_\_  
Clerk (or Registrar).

Form 668(Z) (Rev. 4-84)

Form 668(Z)

(Rev. April 1984)

Department of the Treasury - Internal Revenue Service

## Certificate of Release of Federal Tax Lien

District

BALTIMORE, MD

Serial Number

529018680

For Optional Use by Recording Office

I certify that as to the following-named taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of Internal revenue tax lien was filed on October 04, 19 90, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer MARK F. POWELL

Residence 2 TACKLE CIRCLE DRIVE  
CHESTER, MD 21619

## COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
TSP 1	88	n/a	1512

RECEIVED  
CLERK, CIRCUIT COURT  
93 SEP 23 AM 10:05  
QUEEN ANNE'S COUNTY

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/87	217-74-4755	05/28/90	06/27/96	5530.68
*****	*****	*****	*****	*****	*****

Place of Filing

CLERK OF THE CIRCUIT COURT  
QUEEN ANNE'S COUNTY  
CENTREVILLE, MD 21617


Total

\$

5530.68

This certificate was prepared and signed at BALTIMORE, MD, on this,the 21st day of September, 19 93.

Signature



Title

Chief, SPf

(NOTE: Certificate of officer authorized by law to take acknowledgements is not essential to the validity of Certificate of Release of Federal Tax Lien Rev. Rul. 71-466, 1971-2 C.B. 409)

No. 1513

United States

VS.

*Henry Q. Crutcher*

## Notice of Tax Lien

Filed this

17th

day of

Oct, 19 90, at 11:30 a.m.

Clerk (or Registrar).

Form 668 (V) (Rev. 7-99)

## Excerpts From Internal Revenue Code

## Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

## Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

## Sec. 6323. Validity and Priority Against Certain Persons.

(e) **Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.**—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of security interest, mechanic's lienor, or judgment lien creditor who has notice thereof which meets the requirements of subsection (a) of section 6321.

(f) **Place For Filing Notice; Form.**—

(1) **Place For Filing.**—The notice referred to in subsection (a) shall be filed—

(A) Under State Laws

(i) Real Property.—In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) With Clerk Of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A), or

(C) With Recorder Of Deeds Of The District Of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) **Situs Of Property Subject To Lien.**—For purposes of paragraphs (1) and (4), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) **Form.**—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

1. Securities
2. Motor vehicles
3. Personal property, purchased after



Lien # 1513

(g) **Refiling Of Notice.**—For purposes of this section—

(1) **General Rule.**—Unless notice of lien is refilled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) **Place For Filing.**—A notice of lien refilled during the required refiling period shall be effective only—

(A) If—

(i) such notice of lien is refilled in the office in which the prior notice of lien was filed; and

(ii) in the case of real property, the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) **Required Refiling Period.**—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

## Sec. 6325. Release Of Lien Or Discharge Of Property.

(e) **Release Of Lien.**—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which—

(1) Liability Satisfied or Unenforceable.—The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted.—There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

## Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) **Disclosure of Certain Returns and Return Information For Tax Administration Purposes.**—

(2) **Disclosure of amount of outstanding lien.**—If a notice of lien has been filed pursuant to section 6321(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

Form 668 (Y)

0

Department of the Treasury - Internal Revenue Service

(Rev. 7-89)

## Notice of Federal Tax Lien Under Internal Revenue Laws

District

BALTIMORE, MD

Serial Number

529019600

For Optional Use by Recording Office

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer LARRY J CRUTCHLEY

Residence 216 DONCHESTER RD  
STEVENSVILLE, MD 21666-9792RECEIVED  
CLERK, CIRCUIT COURT  
1990 OCT 17 AM 10:30  
QUEEN ANNE'S COUNTY

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/82	217-50-8038	11/27/89	12/27/95	5293.62
1040	12/31/83	217-50-8038	12/04/89	01/03/96	5885.94

Place of Filing

CLERK OF THE CIRCUIT COURT  
QUEEN ANNE'S COUNTY  
CENTREVILLE, MD 21617

Total

\$

11179.56

This notice was prepared and signed at BALTIMORE, MD, on this,the 11th day of October, 19 90.

Signature

for

*C. Harner*

ACS

Title

MANAGER

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien  
Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Form 668 (Y) (Rev. 7-89)

1513

Form 668 (Z)

(Rev. 10-2000)

1008

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

Area:

WAGE & INVESTMENT AREA #2  
Lien Unit Phone: (410) 962-1871

Serial Number

529019600

For Use by Recording Office

I certify that the following-named taxpayer, under the requirements of section 6325 (a) of the Internal Revenue Code has satisfied the taxes listed below and all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on October 17 1990, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer

LARRY J CRUTCHLEY

Residence 216 DONCHESTER RD  
STEVENSVILLE, MD 21666-9792

COURT RECORDING INFORMATION:

Liber Page UCC No. Serial No.  
tsp1 88 n/a 1513

RECEIVED  
CLERK, CIRCUIT COURT  
03 JUL - 7 AM 10:41  
QUEEN ANNE'S COUNTY

Kind of Tax (a)	Tax Period Ending (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/1982	217-50-8038	11/27/1989	12/27/1995	5293.62
1040	12/31/1983	217-50-8038	12/04/1989	01/03/1996	5885.94
*****	*****	*****	*****	*****	*****

Place of Filing

CLERK OF THE CIRCUIT COURT  
QUEEN ANNE'S COUNTY  
CENTREVILLE, MD 21617

Total \$ 11179.56

This notice was prepared and signed at Baltimore, MD, on this,

the 29th day of June, 2003.

Signature

S. S. Brown

Title Compliance Technical Support  
Manager

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Certificate of Release of Federal Tax lien Rev. Rul. 71-466, 1971 - 2 C.B. 409)



No. 1514

United States

VS.

William Kellum Jr.

## Notice of Tax Lien

Filed this 17 day of

Oct, 1980, at 10:30 A.M.

TSP 1 7/1/80

Clerk (or Registrar).

Form 668 (7) (Rev. 7-89)

### Excerpts From Internal Revenue Code

#### Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

#### Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

#### Sec. 6323. Validity and Priority Against Certain Persons.

(e) **Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.**—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

#### (f) Place For Filing Notice; Form.—

(1) **Place For Filing.**—The notice referred to in subsection

(a) shall be filed—

(A) Under State Laws

(i) **Real Property.**—In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) **Personal Property.**—In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) With Clerk Of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A), or

(C) With Recorder Of Deeds Of The District Of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) **Situs Of Property Subject To Lien.**—For purposes of paragraphs (1) and (4), property shall be deemed to be situated—

(A) **Real Property.**—In the case of real property, at its physical location; or

(B) **Personal Property.**—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) **Form.**—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

1. Securities
2. Motor vehicles



Lien # 1514

(g) **Refiling Of Notice.**—For purposes of this section—

(1) **General Rule.**—Unless notice of lien is refilled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) **Place For Filing.**—A notice of lien refilled during the required refiling period shall be effective only—

(A) If—

(i) such notice of lien is refilled in the office in which the prior notice of lien was filed, and

(ii) in the case of real property, the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) In any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) **Required Refiling Period.**—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

#### Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) **Release Of Lien.**—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which—

(1) **Liability Satisfied or Unenforceable.**—The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) **Bond Accepted.**—There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

#### Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) **Disclosure of Certain Returns and Return Information For Tax Administration Purposes.**—

(2) **Disclosure of amount of outstanding lien.**—If a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

1514

Form 668 (Y)

70

Department of the Treasury - Internal Revenue Service

(Rev. 7-89)

## Notice of Federal Tax Lien Under Internal Revenue Laws

District

BALTIMORE, MD

Serial Number

529019768

For Optional Use by Recording Office

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

RECEIVED  
CLERK, CIRCUIT COURT  
1990 OCT 17 AM 10:30  
QUEEN ANNE'S COUNTY

Name of Taxpayer WILLIAM KELLUM, SR.

Residence P.O. BOX 209  
QUEEN ANNE, MD 21657

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/86	214-38-0647	10/09/89	11/08/95	2248.85
1040	12/31/87	214-38-0647	10/02/89	11/01/95	1476.83
THIS LIEN IS FILED TO MODIFY LIEN NUMBER 529015948 RECORDED AUGUST 29, 1990 BY REFLECTING A PROPER NAME.					
Place of Filing CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY CENTREVILLE, MD 21617					Total \$ 3725.68

This notice was prepared and signed at BALTIMORE, MD on this,the 11th day of October, 19 90

Signature

for W. AMES

Title

REVENUE OFFICER  
52-01-2628

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien  
Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Form 668 (Y) (Rev. 7-89)

Part 1 - Kept By Recording Office

No. 1515

United States

VS.

*Ronald E. McArthur*

## Notice of Tax Lien

Filed this 19th day of

Oct 19 88 at 9:00 AM

*Maureen W. McArthur*  
Clerk (or Registrar).

Form 658 (7) (Rev. 7-89)

### Excerpts From Internal Revenue Code

#### Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

#### Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

#### Sec. 6323. Validity and Priority Against Certain Persons.

(a) **Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.**—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

##### (f) Place For Filing Notice; Form.—

(1) **Place For Filing.**—The notice referred to in subsection (a) shall be filed—

(A) Under State Laws

(i) Real Property.—In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) With Clerk Of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A), or

(C) With Recorder Of Deeds Of The District Of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) **Situs Of Property Subject To Lien.**—For purposes of paragraphs (1) and (4), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) **Form.**—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

1. Securities
2. Motor vehicles
3. Personal property purchased at retail



Lien # 1515

(g) **Refiling Of Notice.**—For purposes of this section—

(1) **General Rule.**—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) **Place For Filing.**—A notice of lien refiled during the required refiling period shall be effective only—

(A) If—

(i) such notice of lien is refiled in the office in which the prior notice of lien was filed, and

(ii) In the case of real property, the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) In any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) **Required Refiling Period.**—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

#### Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) **Release Of Lien.**—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which—

(1) Liability Satisfied or Unenforceable.—The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted.—There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

#### Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) **Disclosure of Certain Returns and Return Information For Tax Administration Purposes.**—

(2) **Disclosure of amount of outstanding lien.**—If a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

## Notice of Federal Tax Lien Under Internal Revenue Laws

District BALTIMORE, MD	Serial Number 529019610	For Optional Use by Recording Office
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As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer RONALD E MARTINSEN

Residence PO BOX 108  
QUEENSTOWN, MD 21658-0108

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refilled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

CLERK OF THE CIRCUIT COURT  
1990 OCT 19 AM 9:54  
QUEEN ANNE'S COUNTY

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/86	013-28-6798	10/02/89	11/01/95	40874.81
Place of Filing CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY CENTREVILLE, MD 21617					Total \$ 40874.81

This notice was prepared and signed at BALTIMORE, MD, on this,  
the 11th day of October, 19 90.

Signature for <i>D.M. Monemake</i> ACS	Title MANAGER
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(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien  
Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Form 668 (Y) (Rev. 7-89)

1518

United States

vs.

## Release of Tax Lien

Filed this \_\_\_\_\_ day of

\_\_\_\_\_, 19\_\_\_\_ M.,

and proper entry made in \_\_\_\_\_

\_\_\_\_\_ Book No. \_\_\_\_\_, page \_\_\_\_\_

\_\_\_\_\_  
Clerk (or Registrar).

Form **668(Z)**

(Rev. April 1984)

Department of the Treasury - Internal Revenue Service

**Certificate of Release of Federal Tax Lien**

District

BALTIMORE, MD

Serial Number

529019610

For Optional Use by Recording Office

I certify that as to the following-named taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on October 19, 1990, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer **RONALD E MARTINSEN**Residence **PO BOX 108  
QUEENSTOWN, MD 21658-0108**

## COURT RECORDING INFORMATION:

Liber  
tsp1Page  
88UCC No.  
n/aSerial No.  
1515

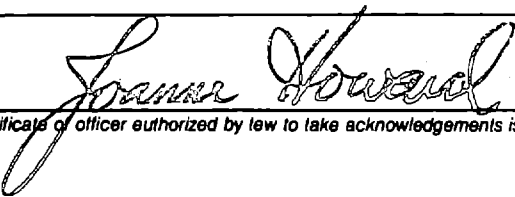
1991 JAN 17 AM 10:57

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/86	013-28-6798	10/02/89	11/01/95	40874.81
*****					

Place of Filing

**CLERK OF THE CIRCUIT COURT  
QUEEN ANNE'S COUNTY  
CENTREVILLE, MD 21617****Total****\$****40874.81**This certificate was prepared and signed at BALTIMORE, MD, on this,the 10th day of January, 19 91

Signature



Title

Chief, SPf

(NOTE: Certificate of officer authorized by law to take acknowledgements is not essential to the validity of Certificate of Release of Federal Tax Lien Rev. Rul. 71-466, 1971-2 C.B. 409)

Form 668(Z) (Rev. 4-84)

No. 1516

United States

VS.

J. Peter M. M. M.  
P. L. M. M.

## Notice of Tax Lien

Filed this

1988

day of

Oct 19 90 at 10:15 A.M.

Clerk (or Registrar).

Form 668 (7) (Rev. 7-83)

## Excerpts From Internal Revenue Code

## Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

## Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

## Sec. 6323. Validity and Priority Against Certain Persons.

(a) **Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.**—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

## (f) Place For Filing Notice; Form.—

(1) Place For Filing - The notice referred to in subsection (a) shall be filed -

- (A) Under State Laws
  - (i) Real Property - In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and
  - (ii) Personal Property - In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or
- (B) With Clerk Of District Court - In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A), or
- (C) With Recorder Of Deeds Of The District Of Columbia - In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien - For purposes of paragraphs (1) and (4), property shall be deemed to be situated -

- (A) Real Property - In the case of real property, at its physical location; or
- (B) Personal Property - In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- 1. Securities
- 2. Motor vehicles



Lien # 1516

(g) **Refiling Of Notice.** — For purposes of this section -

(1) **General Rule.**—Unless notice of lien is refilled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) **Place For Filing.**—A notice of lien refilled during the required refiling period shall be effective only -

- (A) if -
  - (i) such notice of lien is, refilled in the office in which the prior notice of lien was filed, and
  - (ii) in the case of real property, the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4), and
- (B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) **Required Refiling Period.**—In the case of any notice of lien, the term "required refiling period" means -

- (A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and
- (B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

## Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) **Release Of Lien.**—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which -

- (1) Liability Satisfied or Unenforceable - The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or
- (2) Bond Accepted - There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

## Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) **Disclosure of Certain Returns and Return Information For Tax Administration Purposes.**—

(2) **Disclosure of amount of outstanding lien.**—If a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

Form 668 (Y)

70

Department of the Treasury - Internal Revenue Service

(Rev. 7-89)

## Notice of Federal Tax Lien Under Internal Revenue Laws

District

BALTIMORE, MD

Serial Number

529019929

For Optional Use by Recording Office

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer J NOBLE HARDESTY &amp; CO INC , a CORPORATION

Residence DRAWER F  
SUDLERSVILLE, MD 21668

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refilled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

CLERK OF THE CIRCUIT COURT  
1990 OCT 19 AM 9:54  
QUEEN ANNE'S COUNTY

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
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941

03/31/90

52-0634807

06/25/90

07/25/96

10140.80

Place of Filing

CLERK OF THE CIRCUIT COURT  
QUEEN ANNE'S COUNTY  
CENTREVILLE, MD 21617

Total

\$

10140.80

This notice was prepared and signed at BALTIMORE, MD, on this,the 12th day of October, 19 90

Signature

for L. RIVERA

Title

REVENUE OFFICER  
52-01-2625

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien  
Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Form 668 (Y) (Rev. 7-89)



1516

J. Moore Hardesty & Co  
Inc

STATE OF MARYLAND

QUEEN ANNE'S COUNTY, SUT

I HEREBY CERTIFY THAT

THIS *Discharge of Property* ~~3-4-72~~ *W.A.*

RECEIVED FOR RECORD THIS *30*

DAY OF *July* 19 *72* AT *3:36 P.* M.

BE *.....* AND RECORDED IN

*CDR J.S.P. 7-1-88 Fed Book*

RECORD BOOK FOR QUEEN ANNE'S  
COUNTY

*CHIEF*

MARGUERITE W. MANKIN, CLERK

7 10,140.80

EXHIBIT "A"

ALL THAT REAL PROPERTY and one (1) story building located in Sudlersville, Maryland on South Church Street.

BEGINNING for the same at an iron pipe set at the intersection of the division line between the lands of the Board of Education of Queen Anne's County and the lands of Ora G. Hardesty (see A.S.G. Jr. 10/361) with the westernmost side of South Church Street, as shown on the plat attached to deed dated July 2, 1984 by and between Ora G. Hardesty of Queen Anne County, Grantor, and J. Noble Hardesty and Co., Inc., a body corporate of the State of Maryland, Grantee, deed reference 215/593.

THENCE, leaving said beginning point so fixed and binding on the division line between the aforesaid Board of Education of Queen Anne's County lands, the lands of Norwood A. Coleman and the herein described lands, the following three (3) courses and distances: South 88 degrees 49 minutes 32 seconds West 271.60 feet to an angle iron fence post found, North 01 degrees 11 minutes 54 seconds West 140.00 feet to an iron pipe set and North 79 degrees 33 minutes 51 seconds East 100.00 feet to an angle iron fence post found on the westernmost outline of the land of Robert D. Putman;

THENCE, leaving said fence post and binding on the westernmost outline of the aforesaid Robert D. Putman lands and the lands of Foster A. Smith (see A.S.G. Jr. 19/458), South 01 degrees 40 minutes 28 seconds East 84.65 feet to an iron pipe set:

THENCE, leaving said iron pipe and binding on the southernmost outline of the aforesaid Foster A. Smith lands. North 89 degrees 19 minutes 11 seconds East 46.43 feet to an iron pipe set:

THENCE, leaving said iron pipe and binding on for new lines of division through the aforementioned Ora G. Hardesty lands (see A.S.G. Jr. 10/361), the following four (4) courses and distances: South 03 degrees 06 minutes, 41 seconds East 24.03 feet to an iron pipe set, South 89 degrees 19 minutes 15 seconds East 24.35 feet to an iron pipe set, South 01 degrees 08 minutes 00 seconds East 31.10 feet to an iron pipe set and North 88 degrees 52 minutes 00 seconds East 100.79 feet to a P.K. nail set on the westernmost side of the aforementioned South Church Street;

THENCE, leaving said P.K. nail and binding on the westernmost side of the aforesaid South Church Street, South 00 degrees 41 minutes 4 seconds East 15.09 feet to the place of beginning. Containing in all 0.475 acres of land, more or less, as surveyed by J.R. McCrone, Jr., Inc., Registered Professional Engineers and Land Surveyors in September of 1980;

TOGETHER with the building and improvements thereupon erected, made or being and all and every the rights, alleys, ways, waters, privileges, appurtenances and advantages, to the same belonging, or anyway appertaining

DEPARTMENT OF THE TREASURY - INTERNAL REVENUE SERVICE  
**Certificate of Discharge of Property from Federal Tax Lien**  
(Section 6325(b)(2)(A) of the Internal Revenue Code)

Whereas, J. Noble Hardesty & Co., Inc.  
Of RD 1, Box 791-A, City of Sudlersville,  
County of Queen Anne's County, State of Maryland,  
is indebted to the United States for unpaid internal revenue tax in the sum of One Hundred Forty Three Thousand  
One Hundred Seven and 48/100----- Dollars (\$ 143,107.48-----)

as evidenced by:

Notice of Federal Tax Lien-Serial Number (a)	Recording Information (b)	Date Recorded (c)	Taxpayer Identification Number (d)	Amount Shown on Lien (e)
528726626	1-66	07-20-87	52-0634807	4,884.05
528805389	1-70	03-22-88	52-0634807	27,407.05
528913271	1376	08-31-89	52-0634807	62,955.71
529004144	1405	03-19-90	52-0634807	19,729.43
529010237	1-84	06-05-90	52-0634807	8,819.03
529019929	tspl-88	10-19-90	52-0634807	10,140.80
529023660	tspl-88	12-17-90	52-0634807	9,171.41

Whereas, to secure the collection of said tax, notice of the lien of the United States, attaching to all the property  
and rights to property of the said taxpayer on account of said tax indebtedness, was filed with the Clerk of the  
Circuit Court----- for the  
Queen Anne's County-----, and also with the -----  
-----, in accordance with the applicable provisions of law.

Whereas, the lien of the United States, listed above, for said tax has attached to certain property described as:

SEE EXHIBIT "A" ATTACHED

RECEIVED  
CLERK, CIRCUIT COURT  
92 JUL 30 PM 3:36  
QUEEN ANNE'S COUNTY

-----

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Whereas, the District Director of Internal Revenue has determined that the value of the interest of the United States in the foregoing property, under and by virtue of its aforesaid tax lien, amounts to the sum of Seventeen Thousand Six Hundred Seventy and 00/100----- dollars (\$ 17,670.00-----) and has authorized the issuance, under the provisions of section 6325(b)(2)(A) of the Internal Revenue Code, of a certificate discharging the above-described property from the tax lien of the United States upon the payment of the sum of Seventeen Thousand Six Hundred Seventy and 00/100-- dollars (\$ 17,670.00-----) to be applied in part satisfaction of the liability in respect of the tax hereinbefore stated which sum has been paid to be so applied, and the receipt of which sum by me is hereby acknowledged; H. J. Hightower.

Now, therefore, this instrument witnesseth, that I, H. J. Hightower, District Director of Internal Revenue at Baltimore, Maryland, charged by law with the duty of collecting and enforcing the collection of internal revenue taxes due the United States, and charged with the assessment hereinbefore stated, do, pursuant to the provisions of section 6325(b)(2)(A) of the Internal Revenue Code, discharge the property heretofore described from the aforesaid tax lien, saving and reserving, however, the force and effect of said tax lien against and upon all other property or rights to property to which said lien is attached, wheresoever situated.

Witness my hand at Baltimore, Maryland, on this, the 29<sup>th</sup> day of June, 19 92.

Signature H. J. Hightower

Title

By: James Howard

Chief, Special Procedures Branch

Note: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Discharge of Federal Tax Lien.  
Rev. Rul. 71-466, 1971-2, C.B. 409.



No.

1517

United States

vs.

James + Blonette C.  
Madden

## Notice of Tax Lien

Filed this

24<sup>th</sup>

day of

Oct. 19 98 at 10:17 a.m.

TSP 1 7d. 0 88

Margarita W. Madden  
Clerk (or Registrar)

Form 669 (7) (Rev. 7-89)

## Excerpts From Internal Revenue Code

## Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

## Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

## Sec. 6323. Validity and Priority Against Certain Persons.

(e) **Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.**—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

(f) **Place For Filing Notice; Form.**—

(1) **Place For Filing.**—The notice referred to in subsection (a) shall be filed—

- (A) **Under State Laws**
- (i) **Real Property.**—In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and
- (ii) **Personal Property.**—In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or
- (B) **With Clerk Of District Court.**—In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A), or

(C) **With Recorder Of Deeds Of The District Of Columbia.**—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) **Situs Of Property Subject To Lien.**—For purposes of paragraphs (1) and (4), property shall be deemed to be situated—

(A) **Real Property.**—In the case of real property, at its physical location; or

(B) **Personal Property.**—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) **Form.**—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

1. Securities
2. Motor vehicles
3. Personal property purchased at retail.



Lien # 1517

(g) **Refiling Of Notice.**—For purposes of this section—

(1) **General Rule.**—Unless notice of lien is refilled in the manner prescribed in paragraph (2) during the required refilling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refilling period.

(2) **Place For Filing.**—A notice of lien refilled during the required refilling period shall be effective only—

- (A) If—
- (i) such notice of lien is refilled in the office in which the prior notice of lien was filed; and
- (ii) In the case of real property, the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4), and
- (B) In any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) **Required Refilling Period.**—In the case of any notice of lien, the term "required refilling period" means—

- (A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and
- (B) the one-year period ending with the expiration of 6 years after the close of the preceding required refilling period for such notice of lien.

## Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) **Release Of Lien.**—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which—

(1) **Liability Satisfied or Unenforceable.**—The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) **Bond Accepted.**—There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

## Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) **Disclosure of Certain Returns and Return Information For Tax Administration Purposes.**—

(2) **Disclosure of amount of outstanding lien.**—If a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

## Notice of Federal Tax Lien Under Internal Revenue Laws

District

BALTIMORE, MD

Serial Number

529019995

For Optional Use by Recording Office

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer JAMES &amp; DANETTE C. NADEAN

Residence 313 IRENE WAY  
STEVENSVILLE, MD 21666

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refilled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

RECEIVED  
CLERK, CIRCUIT COURT  
1990 OCT 24 AM 10:19  
QUEEN ANNE'S COUNTY

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
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1040	12/31/89	215-78-5199	06/04/90	07/04/96	1025.18
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Place of Filing

CLERK OF THE CIRCUIT COURT  
QUEEN ANNE'S COUNTY  
CENTREVILLE, MD 21617

Total

\$

1025.18

This notice was prepared and signed at BALTIMORE, MD, on this,

the 15th day of October, 19 90

Signature

for S. LYON

Title

MANAGER  
52-01-2601

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien  
Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Form 668 (Y) (Rev. 7-89)



No. 1518

United States

VS.

*Rowley - Vero & the  
Bank, Inc.*

## Notice of Tax Lien

Filed this 24 day of

*Oct*, 19 90, at     m.

*TSP 1 7d 10 88*

*Wiegand & Co. Moller*  
Clerk (or Registrar).

Form 669 (7) (Rev. 7-89)

### Excerpts From Internal Revenue Code

#### Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

#### Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

#### Sec. 6323. Validity and Priority Against Certain Persons.

(a) **Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.**—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (c) has been filed by the Secretary.

##### (f) Place For Filing Notice; Form.—

(1) Place For Filing - The notice referred to in subsection (a) shall be filed -

(A) Under State Laws

(i) Real Property - In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property - In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) With Clerk Of District Court-In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A), or

(C) With Recorder Of Deeds Of The District Of Columbia-In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien - For purposes of paragraphs (1) and (4), property shall be deemed to be situated -

(A) Real Property - In the case of real property, at its physical location; or

(B) Personal Property - In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

1. Securities
2. Motor vehicles
3. Personal property purchased at retail



Lien # 1518

(g) **Refiling Of Notice.** - For purposes of this section -

(1) **General Rule.**—Unless notice of lien is refilled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) **Place For Filing.**—A notice of lien refilled during the required refiling period shall be effective only -

(A) if -

(i) such notice of lien is refilled in the office in which the prior notice of lien was filed; and

(ii) In the case of real property, the fact of refiling is entered and recorded in an Index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) **Required Refiling Period.**—In the case of any notice of lien, the term "required refiling period" means -

- (A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and
- (B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

#### Sec. 6325. Release Of Lien Or Discharge Of Property.

(e) **Release Of Lien.** - Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which -

(1) Liability Satisfied or Unenforceable - The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted-There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

#### Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) **Disclosure of Certain Returns and Return Information For Tax Administration Purposes.**—

(2) Disclosure of amount of outstanding lien.—If a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

## Notice of Federal Tax Lien Under Internal Revenue Laws

District

BALTIMORE, MD

Serial Number

529020189

For Optional Use by Recording Office

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer RENDEZ-VOUS IN THE PARK INC , a CORPORATION

Residence P. O. BOX 665  
STEVENSVILLE, MD 21666

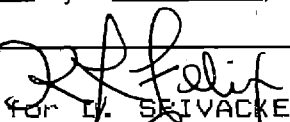
IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refilled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

RECEIVED  
CLERK, CIRCUIT COURT  
1990 OCT 24 AM 10:19  
QUEEN ANNE'S COUNTY

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
941	12/31/87	52-1475073	09/10/90	10/10/96	18609.91
941	03/31/90	52-1475073	08/06/90	09/05/96	4188.80
Place of Filing					
CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY CENTREVILLE, MD 21617					
Total					\$ 22798.71

This notice was prepared and signed at BALTIMORE, MD on this,the 17th day of October, 19 90.

Signature

  
for L. SRIVACKE

Title

REVENUE OFFICER  
52-01-2116

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien  
Rev. Rul. 71-466, 1971 - 2 C.B. 409)

1518

United States

vs.

## Release of Tax Lien

Filed this \_\_\_\_\_ day of

\_\_\_\_\_, 19\_\_\_\_ M.,

and proper entry made in \_\_\_\_\_

\_\_\_\_\_ Book No. \_\_\_\_\_, page \_\_\_\_\_

\_\_\_\_\_  
Clerk (or Registrar).

Form 668(2) (Rev. 4-84)

## Certificate of Release of Federal Tax Lien

District

BALTIMORE, MD

Serial Number

529020189

For Optional Use by Recording Office

I certify that as to the following-named taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where, the notice of internal revenue tax lien was filed on October 24, 1990, is authorized to note the books to show the release of this lien for these taxes and additions.

RECEIVED  
CLERK, CIRCUIT COURT  
91 JUN 20 AM 10:03  
QUEEN ANNE'S COUNTY

Name of Taxpayer

RENDEZ-VOUS IN THE PARK INC, a CORPORATION

Residence

P. O. BOX 665  
STEVENSVILLE, MD 21666

## COURT RECORDING INFORMATION:

Liber  
tsp1

Page  
88

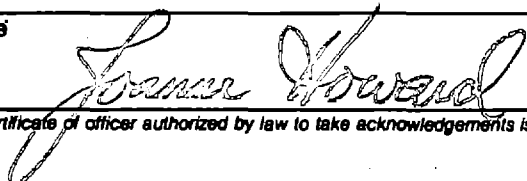
UCC No.  
n/a

Serial No.  
1518

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
941	12/31/87	52-1475073	09/10/90	10/10/96	18609.91
941	03/31/90	52-1475073	08/06/90	09/05/96	4188.80
*****					
Place of Filing					
CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY CENTREVILLE, MD 21617					
Total					\$ 22798.71

This certificate was prepared and signed at BALTIMORE, MD, on this,  
the 13th day of JUNE, 19 91.

Signature



Title

Chief, SPf

(NOTE: Certificate of officer authorized by law to take acknowledgements is not essential to the validity of Certificate of Release of Federal Tax Lien Rev. Rul. 71-466, 1971-2 C.B. 409)

No. 1519

United States

VS.

*Jeffrey K. Keckler*  
*Clark*

## Notice of Tax Lien

Filed this

24

day of

*Oct*, 19 *90*, at *Air* m.

*TSO 1* *7/10/88*

*Marguerite W. Markin*  
Clerk (or Registrar).

Form 668 (7) (Rev. 7-89)

### Excerpts From Internal Revenue Code

#### Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

#### Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

#### Sec. 6323. Validity and Priority Against Certain Persons.

(a) **Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.**—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

#### (f) Place For Filing Notice; Form.—

(1) **Place For Filing.**—The notice referred to in subsection (a) shall be filed—

(A) Under State Laws

(i) **Real Property.**—In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) **Personal Property.**—In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) **With Clerk Of District Court.**—In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A), or

(C) **With Recorder Of Deeds Of The District Of Columbia.**—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) **Situs Of Property Subject To Lien.**—For purposes of paragraphs (1) and (4), property shall be deemed to be situated—

(A) **Real Property.**—In the case of real property, at its physical location; or

(B) **Personal Property.**—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) **Form.**—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

1. Securities
2. Motor vehicles
3. Personal property, purchased on credit



Lien # 1519

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) **Required Refiling Period.**—In the case of any notice of lien, the term "required refiling period" means—  
(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and  
(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

#### Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) **Release Of Lien.**—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which—

(1) **Liability Satisfied or Unenforceable.**—The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) **Bond Accepted.**—There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

#### Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) **Disclosure of Certain Returns and Return Information For Tax Administration Purposes.**—

(2) **Disclosure of amount of outstanding lien.**—If a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

(g) **Refiling Of Notice.**—For purposes of this section—

(1) **General Rule.**—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) **Place For Filing.**—A notice of lien refiled during the required refiling period shall be effective only—

(A) if—

(i) such notice of lien is refiled in the office in which the prior notice of lien was filed, and

(ii) in the case of real property, the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

## Notice of Federal Tax Lien Under Internal Revenue Laws

District

BALTIMORE, MD

Serial Number

529020183

For Optional Use by Recording Office

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer JEFFREY &amp; KATHERINE CROOK

Residence RT 1, BOX 34A  
CENTREVILLE, MD 21617

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refilled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

RECEIVED  
CLERK, CIRCUIT COURT  
1990 OCT 24 AM 10:19  
QUEEN ANNE'S COUNTY

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/88	215-58-6137	07/30/90	08/29/96	1846.71
1040	12/31/89	215-58-6137	08/20/90	09/19/96	1089.87
Place of Filing CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY CENTREVILLE, MD 21617					Total \$ 2936.58

This notice was prepared and signed at BALTIMORE, MD, on this,the 17th day of October, 19 90.

Signature

*J.M. Foremaker*  
for MANAGER, REV & TRANS UNIT

Title

MANAGER  
52-01-1801

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien  
Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Form 668 (Y) (Rev. 7-89)

1519

United States

vs.

## Release of Tax Lien

Filed this \_\_\_\_\_ day of \_\_\_\_\_

\_\_\_\_\_, 19\_\_\_\_\_, M.,

and proper entry made in \_\_\_\_\_

\_\_\_\_\_ Book No. \_\_\_\_\_, page \_\_\_\_\_

\_\_\_\_\_  
Clerk (or Registrar).

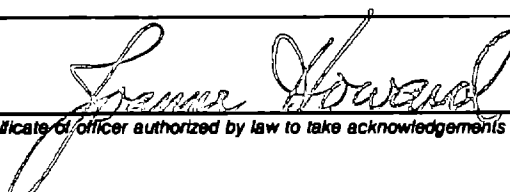
(Rev. April 1984)

## Certificate of Release of Federal Tax Lien

District BALTIMORE, MD		Serial Number 529020183		For Optional Use by Recording Office	
I certify that as to the following-named taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on <u>October 24</u> , 19 <u>91</u> is authorized to note the books to show the release of this lien for these taxes and additions.					
Name of Taxpayer JEFFREY & KATHERINE CROOK					
Residence RT 1, BOX 34A CENTREVILLE, MD 21617					
COURT RECORDING INFORMATION: Liber      Page      UCC No.      Serial No. tsp1      88      n/a      1519					
Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/88	215-58-6137	07/30/90	08/29/90	1846.71
1040	12/31/89	215-58-6137	08/20/90	09/19/90	1089.87
*****					
Place of Filing CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY CENTREVILLE, MD 21617					Total \$ 2936.58

This certificate was prepared and signed at BALTIMORE, MD, on this,the 29th day of August, 19 91.

Signature



Title

Chief, SPf

(NOTE: Certificate of officer authorized by law to take acknowledgements is not essential to the validity of Certificate of Release of Federal Tax Lien Rev. Rul. 71-466, 1971-2 C.B. 409)

 RECEIVED  
 CLERK, CIRCUIT COURT  
 91 SEP -5 AM 10:16  
 QUEEN ANNE'S COUNTY



No. 1520

United States

VS.

Proctor, Edward  
Sew. & Alighting  
Rear, Lane.

## Notice of Tax Lien

Filed this 2nd day of

November, 19 90 at 10:05 AM

1501, plus 88  
Margaret D. Proctor  
Clerk (or Registrar).

Form 668 (V) (Rev. 7-89)

### Excerpts From Internal Revenue Code

#### Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

#### Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

#### Sec. 6323. Validity and Priority Against Certain Persons.

(e) **Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.**—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

#### (l) Place For Filing Notice; Form.—

- (1) Place For Filing - The notice referred to in subsection (e) shall be filed -
- (A) Under State Laws
- (i) Real Property - In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and
- (ii) Personal Property - In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or
- (B) With Clerk Of District Court - In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A), or
- (C) With Recorder Of Deeds Of The District Of Columbia - In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien - For purposes of paragraphs (1) and (4), property shall be deemed to be situated -

- (A) Real Property - In the case of real property, at its physical location; or
- (B) Personal Property - In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer, whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to in subsection (e) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

1. Securities
2. Motor vehicles



Lien # 1520

(g) **Refiling Of Notice.** — For purposes of this section -

(1) **General Rule.**—Unless notice of lien is refilled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) **Place For Filing.**—A notice of lien refilled during the required refiling period shall be effective only -

- (A) If -
- (i) such notice of lien is refilled in the office in which the prior notice of lien was filed, and
- (ii) in the case of real property, the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4), and
- (B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) **Required Refiling Period.**—In the case of any notice of lien, the term "required refiling period" means -

- (A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and
- (B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

#### Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) **Release Of Lien.**—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which -

(1) Liability Satisfied or Unenforceable - The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted - There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time) and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

#### Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) **Disclosure of Certain Returns and Return Information For Tax Administration Purposes.**—

(2) **Disclosure of amount of outstanding lien.**—If a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

## Notice of Federal Tax Lien Under Internal Revenue Laws

District

BALTIMORE, MD

Serial Number

529020656

For Optional Use by Recording Office

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer PRESTIGE ELECTRICAL SERV & LIGHTING  
DESIGN INC  
a CORPORATION

Residence RED APPLE PLAZA  
CHESTER, MD 21619

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refilled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

1990 NOV -2 AM 10:05  
QUEEN ANNE'S COUNTY

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refilling (e)	Unpaid Balance of Assessment (f)
941	06/30/89	52-1583331	03/26/90	04/25/96	1038.16
941	09/30/89	52-1583331	02/05/90	03/07/96	5900.26
941	12/31/89	52-1583331	02/26/90	03/28/96	7009.63
941	03/31/90	52-1583331	07/30/90	08/29/96	7047.96
Place of Filing CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY CENTREVILLE, MD 21617					Total \$ 20796.01

This notice was prepared and signed at BALTIMORE, MD on this,

the 25th day of October, 19 90.

Signature

for

ACS

Title

MANAGER

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien  
Rev. Rul. 71-466 (1971-2 C.B. 409))

No. 1521

United States

vs.

*Belene W. Hughes*

## Notice of Tax Lien

Filed this

*2nd*

day of

*November, 1990 at 10:55 A.M.*

Clerk (or Registrar).

Form 668 (7) (Rev. 7-89)

## Excerpts From Internal Revenue Code

## Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

## Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

## Sec. 6323. Validity and Priority Against Certain Persons.

(e) **Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.**—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

(f) **Place For Filing Notice; Form.**—

- (i) **Place For Filing.**—The notice referred to in subsection (e) shall be filed—
- (A) Under State Laws
- (i) Real Property.—In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and
- (ii) Personal Property.—In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or
- (B) With Clerk Of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A), or
- (C) With Recorder Of Deeds Of The District Of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) **Situs Of Property Subject To Lien.**—For purposes of paragraphs (1) and (4), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) **Form.**—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

1. Securities
2. Motor vehicles
3. Personal property



Lien # 1521

(g) **Refilling Of Notice.**—For purposes of this section—

(1) **General Rule.**—Unless notice of lien is refilled in the manner prescribed in paragraph (2) during the required refilling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refilling period.

(2) **Place For Filing.**—A notice of lien refilled during the required refilling period shall be effective only—

- (A) If—
- (i) such notice of lien is refilled in the office in which the prior notice of lien was filed, and
- (ii) in the case of real property, the fact of refilling is entered and recorded in an index to the extent required by subsection (f) (4), and
- (B) in any case in which, 90 days or more prior to the date of a refilling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) **Required Refilling Period.**—In the case of any notice of lien, the term "required refilling period" means—

- (A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and
- (B) the one-year period ending with the expiration of 6 years after the close of the preceding required refilling period for such notice of lien.

## Sec. 6325. Release Of Lien Or Discharge Of Property.

(e) **Release Of Lien.**—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which—

(1) Liability Satisfied or Unenforceable.—The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted.—There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

## Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) **Disclosure of Certain Returns and Return Information For Tax Administration Purposes.**—

(2) **Disclosure of amount of outstanding lien.**—If a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

Form 668 (Y)

70

Department of the Treasury - Internal Revenue Service

(Rev. 7-89)

## Notice of Federal Tax Lien Under Internal Revenue Laws

District

BALTIMORE, MD

Serial Number

529020699

For Optional Use by Recording Office

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer HELENE W. HUGHES

Residence 234 BENNETT PT RD  
QUEENSTOWN, MD 21658

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refilled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

RECEIVED  
CLERK, CIRCUIT COURT  
1990 NOV -2 AM 10:05  
QUEEN ANNE'S COUNTY

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
6672	06/30/88	530-10-5989	07/02/90	08/01/96	41796.64
6672	09/30/88	530-10-5989	06/18/90	07/18/96	6865.94

Place of Filing

CLERK OF THE CIRCUIT COURT  
QUEEN ANNE'S COUNTY  
CENTREVILLE, MD 21617

Total

\$

48662.58

This notice was prepared and signed at BALTIMORE, MD, on this,the 26th day of October, 19 90.

Signature

for K. STERLING

Title

REVENUE OFFICER  
52-01-2630

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien  
Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Form 668 (Y) (Rev. 7-89)

Part 1 - Kept By Recording Office

1521

United States

vs.

## Release of Tax Lien

Filed this \_\_\_\_\_ day of

\_\_\_\_\_, 19\_\_\_\_ M.,

and proper entry made in \_\_\_\_\_

\_\_\_\_\_ Book No. \_\_\_\_\_, page \_\_\_\_\_

\_\_\_\_\_  
Clerk (or Registrar).



No. 1522

United States

VS.

*Richard L. Stappard  
CO. Clerk*

## Notice of Tax Lien

Filed this

17th

day of

November, 1990, at 0:18 M.

*Magistrate CO. Clerk*  
Clerk (or Registrar).

Form 668 (7) (Rev. 7-89)

### Excerpts From Internal Revenue Code

#### Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

#### Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

#### Sec. 6323. Validity and Priority Against Certain Persons.

(e) **Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.**—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

#### (f) Place For Filing Notice; Form.—

(1) Place For Filing - The notice referred to in subsection (a) shall be filed -

(A) Under State Laws

(i) Real Property - In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property - In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) With Clerk Of District Court - In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A), or

(C) With Recorder Of Deeds Of The District Of Columbia - In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien - For purposes of paragraphs (1) and (4), property shall be deemed to be situated -

(A) Real Property - In the case of real property, at its physical location; or

(B) Personal Property - In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

1. Securities
2. Motor vehicles
3. Personal property purchased at retail



Lien # 1522

(g) **Refiling Of Notice.** - For purposes of this section -

(1) **General Rule.**—Unless notice of lien is refilled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) **Place For Filing.**—A notice of lien refilled during the required refiling period shall be effective only -

(A) if -

(i) such notice of lien is refilled in the office in which the prior notice of lien was filed, and

(ii) in the case of real property, the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) **Required Refiling Period.**—In the case of any notice of lien, the term "required refiling period" means -

- (A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and
- (B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

#### Sec. 6325. Release Of Lien Or Discharge Of Property.

(e) **Release Of Lien.**—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which -

(1) Liability Satisfied or Unenforceable - The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted - There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

#### Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) **Disclosure of Certain Returns and Return Information For Tax Administration Purposes.**—

(2) Disclosure of amount of outstanding lien.—If a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

## Notice of Federal Tax Lien Under Internal Revenue Laws

District

BALTIMORE, MD

Serial Number

529021027

For Optional Use by Recording Office

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer VICKIE L &amp; ALFRED W HUDSON

Residence RT 3 BOX 260  
STEVENSVILLE, MD 21666-9357

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refilled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

RECEIVED  
CLERK, CIRCUIT COURT  
1990 NOV -7 AM 10:18  
QUEEN ANNE'S COUNTY

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refilling (e)	Unpaid Balance of Assessment (f)
1040	12/31/87	219-70-8665	05/30/88	06/29/94	1447.67
1040	12/31/88	219-70-8665	07/24/89	08/23/95	1018.03

Place of Filing

CLERK OF THE CIRCUIT COURT  
QUEEN ANNE'S COUNTY  
CENTREVILLE, MD 21617

Total

\$

2465.70

This notice was prepared and signed at BALTIMORE, MD, on this,

the 1st day of November, 19 90.

Signature

for

D. M. Monemaku ACS

Title

MANAGER



THIS POLICE JOURNAL OF AFRICAN POLICE JOURNAL IS PRINTED ON 11x14 INCHES

FOR MORE

214488

ALICE BOY

ALICE BOY

ALICE BOY

2097  
(1522)

Vickie L. +  
Alfred W.  
Newson

STATE OF MARYLAND

QUEEN ANNES COUNTY, MD

I HEREBY CERTIFY THAT

THIS Fred Sax Green

RECEIVED FOR RECORD THIS 13th

DAY OF Apr 94 AT 9:52 A M

RE AND RECORDED IN

LIBER B.P. 124 Fred Sax Green

RECORD BOOK FOR QUEEN ANNES

THIRTY Marquette W. Newson

RECORD BOOK FOR QUEEN ANNES  
LIBER B.P. 124 Fred Sax Green  
RECEIVED FOR RECORD THIS 13th  
DAY OF Apr 94 AT 9:52 A M  
RE AND RECORDED IN  
LIBER B.P. 124 Fred Sax Green  
RECORD BOOK FOR QUEEN ANNES  
THIRTY Marquette W. Newson

ILLINOIS

11-15-94

11-15-94

11-15-94

11-15-94

11-15-94

11-15-94

11-15-94

11-15-94

11-15-94

Form 668 (Y)  
(Rev. October 1993)

Department of the Treasury - Internal Revenue Service

## Notice of Federal Tax Lien

District <b>BALTIMORE</b>	Serial Number <b>529406605</b>	For Optional Use by Recording Office
------------------------------	-----------------------------------	--------------------------------------

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, we are giving a notice that taxes (including interest and penalties) have been assessed against the following-named taxpayer. We have made a demand for payment of this liability, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer **VICKIE L & ALFRED W HUDSON**Residence **RT 3 BOX 260  
STEVENSVILLE, MD 216669357**


RECEIVED  
CLERK, CIRCUIT COURT  
94 APR 13 AM 9:52  
QUEEN ANNE'S COUNTY

IMPORTANT RELEASE INFORMATION: For each assessment listed below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in **IR-60250**. CORRECTS ORIGINAL DATE IN COL. (e) \*\*\*

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/87	219-70-8665	05/30/88	06/29/98	1447.67
1040	12/31/88	219-70-8665	07/24/89	08/23/99	1018.03

Place of Filing <b>CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY CENTREVILLE, MD 21617</b>	Total \$ <b>2465.70</b>
Original Recording Data: <b>bpi 10-18 88 1322</b>	

This notice was prepared and signed at BALTIMORE, MD., on this,  
the 7th day of April, 94, 1994.

Signature 	Title <b>Chief, SPf</b>
--	----------------------------

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien  
Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Part 1 - Kept By Recording Office

Form 668 (Y) (Rev. 10-93)

No. 1523

United States

VS.

John Adams

## Notice of Tax Lien

Filed this 19 day of

Nov 19 90 at 10:44 a.m.

TSP 1 34/10 88

Clerk (or Registrar).

Marguerite C. Markin

Form 668 (7) (Rev. 7-89)

## Excerpts From Internal Revenue Code

## Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

## Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

## Sec. 6323. Validity and Priority Against Certain Persons.

(e) **Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.**—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of security interest, mechanic's lienor, or judgment lien creditor or notice thereof which meets the requirements of subsection (a) has been filed by the Secretary.

## (1) Place For Filing Notice; Form.—

(1) Place For Filing - The notice referred to in subsection (a) shall be filed -

(A) Under State Law

(i) Real Property - In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property - In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) With Clerk Of District Court - In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A), or

(C) With Recorder Of Deeds Of The District Of Columbia - In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien - For purposes of paragraphs (1) and (4), property shall be deemed to be situated -

(A) Real Property - In the case of real property, at its physical location; or

(B) Personal Property - In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to in subsection (e) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

1. Securities

2. Motor vehicles

3. Personal property purchased at retail



Lien # 1523

(g) **Refiling Of Notice.** - For purposes of this section -

(1) **General Rule.**—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) **Place For Filing.**—A notice of lien refiled during the required refiling period shall be effective only -

(A) If -

(i) such notice of lien is refiled in the office in which the prior notice of lien was filed, and

(ii) in the case of real property, the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) **Required Refiling Period.**—In the case of any notice of lien, the term "required refiling period" means -

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

## Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) **Release Of Lien.**—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which -

(1) Liability Satisfied or Unenforceable - The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted - There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and aures thereon, as may be specified by such regulations.

## Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) **Disclosure of Certain Returns and Return Information For Tax Administration Purposes.**—

(2) Disclosure of amount of outstanding lien.—If a notice of lien has been filed pursuant to section 6321(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

## Notice of Federal Tax Lien Under Internal Revenue Laws

District

BALTIMORE, MD

Serial Number

529021611

For Optional Use by Recording Office

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer JOHN ADAMS

Residence 537 JOHNSON RD  
STEVENSVILLE, MD 21666

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refilled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

1990 NOV 19 AM 10:00

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/78	214-60-4932	07/27/87	08/26/93	1701.91
1040	12/31/79	214-60-4932	07/27/87	08/26/93	1089.69
1040	12/31/80	214-60-4932	07/27/87	08/26/93	1006.11

Place of Filing

CLERK OF THE CIRCUIT COURT  
QUEEN ANNE'S COUNTY  
CENTREVILLE, MD 21617

Total

\$

3797.71

This notice was prepared and signed at BALTIMORE, MD, on this,the 8th day of November, 19 90.

Signature

for

*D.M. Noremaker* ACS

Title

MANAGER

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien  
Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Form 668 (Y) (Rev. 7-89)

1523

STATE OF MARYLAND

QUEEN ANNE'S COUNTY, SECT

I HEREBY CERTIFY THAT

THIS

*Rel*

W2

RECEIVED FOR RECORD THIS

*18*

DAY OF *July*, 19*94* AT *11:05 P.M.*

RE AND RECORDED IN

LIBER *TSP 174/2 88*

RECORD BOOK FOR QUEEN ANNE'S

CLERK

MARGUERITE W. MANKIN, CLERK

1523

Form 668 (Z)

(Rev. 5-84)

Department of the Treasury - Internal Revenue Service

## Certificate of Release of Federal Tax Lien

District

BALTIMORE, MD

Serial Number

529021611

For Use by Recording Office

I certify that as to the following-name taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of Internal revenue tax lien was filed on November 19 19 90, is authorized to note the books to show the release of this lien for these taxes and additions

Name of Taxpayer JOHN ADAMS

Residence

537 JOHNSON RD  
STEVENSVILLE, MD 21666

## COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
1	88	n/a	1523

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/78	214-60-4932	07/27/87	08/26/93	1701.91
1040	12/31/79	214-60-4932	07/27/87	08/26/93	1089.69
1040	12/31/80	214-60-4932	07/27/87	08/26/93	1006.11
*****					

Place of Filing

CLERK OF THE CIRCUIT COURT  
QUEEN ANNE'S COUNTY  
CENTREVILLE, MD 21617

Total

\$

3797.71

This notice was prepared and signed at BALTIMORE, MD, on this,the 11th day of July, 1991.

Signature

Title

Chief, SPf

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Certificate of Release of Federal Tax lien Rev. Rul. 71-466, 1971-2 C.B. 409)

PART 1 - RECORDING OFFICE

Form 668 (Z) (Rev. 5-84)  
CAT. NO 600281

RECEIVED  
CLERK, CIRCUIT COURT  
91 JUL 10 AM 11:05  
QUEEN ANNE'S COUNTY

No. 1524

United States

VS.

*John W. Shivers M.*

*Coloma*

## Notice of Tax Lien

Filed this 19 day of

Nov, 19 90, at 10:00 A.M.

TSP / Feb 18 88

*Margaret W. Martin*  
Clerk (or Registrar).

Form 668 (7) (Rev. 7-89)

### Excerpts From Internal Revenue Code

#### Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

#### Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

#### Sec. 6323. Validity and Priority Against Certain Persons.

(e) **Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.**—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

#### (f) Place For Filing Notice; Form.—

(1) **Place For Filing.**—The notice referred to in subsection (e) shall be filed—

(A) Under State Laws  
(i) Real Property - In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property - In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) With Clerk Of District Court—In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A), or

(C) With Recorder Of Deeds Of The District Of Columbia—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) **Situs Of Property Subject To Lien** - For purposes of paragraphs (1) and (4), property shall be deemed to be situated -

(A) Real Property - In the case of real property, at its physical location; or

(B) Personal Property - In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) **Form** - The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

1. Securities
2. Motor vehicles
3. Personal property purchased at retail



Lien # 1524

(g) **Refiling Of Notice.** - For purposes of this section -

(1) **General Rule.**—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) **Place For Filing.**—A notice of lien refiled during the required refiling period shall be effective only -

- (A) if -
- (i) such notice of lien is refiled in the office in which the prior notice of lien was filed, and
  - (ii) in the case of real property, the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4), and
- (B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) **Required Refiling Period.**—In the case of any notice of lien, the term "required refiling period" means -

- (A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and
- (B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

#### Sec. 6325. Release Of Lien Or Discharge Of Property.

(e) **Release Of Lien.** - Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which -

(1) Liability Satisfied or Unenforceable - The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) **Bond Accepted.**—There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

#### Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) **Disclosure of Certain Returns and Return Information For Tax Administration Purposes.**—

(2) **Disclosure of amount of outstanding lien.**—If a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

## Notice of Federal Tax Lien Under Internal Revenue Laws

District

BALTIMORE, MD

Serial Number

529021610

For Optional Use by Recording Office

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer JOHN W &amp; SHARI M ADAMS

Residence 537 JOHNSON RD  
STEVENSVILLE, MD 21666

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/86	214-60-4932	07/27/87	08/26/93	1128.93
Place of Filing CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY CENTREVILLE, MD 21617					Total \$ 1128.93

This notice was prepared and signed at BALTIMORE, MD, on this,the 8th day of November, 19 90.

Signature

for D.M. Konevaku ACS

Title

MANAGER

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien  
Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Form 668 (Y) (Rev. 7-89)



No. 1525

United States

VS.

Kenneth Wilmer  
317 State Kildell  
Centerville, MO  
21617-1230

## Notice of Tax Lien

Filed this 2/25 day of

Mar. 19 92 at 10:37 A.

TSP, file 88

Marguerite W. Markin  
Clerk (or Registrar)

Form 668 (7) (Rev. 7-89)

### Excerpts From Internal Revenue Code

#### Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

#### Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

#### Sec. 6323. Validity and Priority Against Certain Persons.

(a) **Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.**—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

#### (f) Place For Filing Notice; Form.—

(1) **Place For Filing.**—The notice referred to in subsection (a) shall be filed—

(A) Under State Laws

(i) Real Property—In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property—In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) With Clerk Of District Court—In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A), or

(C) With Recorder Of Deeds Of The District Of Columbia—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) **Situs Of Property Subject To Lien.**—For purposes of paragraphs (1) and (4), property shall be deemed to be situated—

(A) Real Property—In the case of real property, at its physical location; or

(B) Personal Property—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) **Form.**—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

1. Securities
2. Motor vehicles
3. Personal property purchased at retail



Lien # 1525

(g) **Refiling Of Notice.**—For purposes of this section—

(1) **General Rule.**—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) **Place For Filing.**—A notice of lien refiled during the required refiling period shall be effective only—

(A) if—

(i) such notice of lien is refiled in the office in which the prior notice of lien was filed, and

(ii) in the case of real property, the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) **Required Refiling Period.**—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

#### Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) **Release Of Lien.**—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which—

(1) Liability Satisfied or Unenforceable—The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted—There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

#### Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) **Disclosure of Certain Returns and Return Information For Tax Administration Purposes.**—

(2) **Disclosure of amount of outstanding lien.**—If a notice of lien has been filed pursuant to section 6321(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

Form 668 (Y)

(Rev. 7-89)

0

Department of the Treasury - Internal Revenue Service

## Notice of Federal Tax Lien Under Internal Revenue Laws

District

BALTIMORE, MD

Serial Number

529022015

For Optional Use by Recording Office

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer KENNETH WILMER

Residence 317 LITTLE KIDWELL  
CENTERVILLE, MD 21617-1230

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refilled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

1990 NOV 21 AM 10:37

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/86	219-34-2906	07/31/89	08/30/95	950.22
Place of Filing  CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY CENTREVILLE, MD 21617					Total \$ 950.22

This notice was prepared and signed at BALTIMORE, MD, on this,

the 15th day of November, 19 90

Signature *T. Brooks*  
for

ACS

Title

MANAGER

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien  
Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Form 668 (Y) (Rev. 7-89)

Part 1 - Kept By Recording Office

#1525



1525

United States

vs.

## Release of Tax Lien

Filed this \_\_\_\_\_ day of

\_\_\_\_\_, 19\_\_\_\_ M.,

and proper entry made in \_\_\_\_\_

\_\_\_\_\_ Book No. \_\_\_\_\_, page \_\_\_\_\_

\_\_\_\_\_  
Clerk (or Registrar).

Form **668(Z)**

(Rev. April 1984)

28

Department of the Treasury - Internal Revenue Service

**Certificate of Release of Federal Tax Lien**

District

BALTIMORE, MD

Serial Number

529022015

For Optional Use by Recording Office

I certify that as to the following-named taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on November 21, 19 90, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer **KENNETH WILMER**Residence **317 LITTLE KIDWELL  
CENTERVILLE, MD 21617-1230**

## COURT RECORDING INFORMATION:

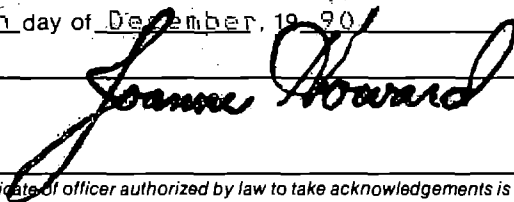
Liber	Page	UCC No.	Serial No.
1	88	n/a	1525

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/86	219-34-2906	07/31/89	08/30/99	950.22
*****					

Place of Filing

**CLERK OF THE CIRCUIT COURT  
QUEEN ANNE'S COUNTY  
CENTREVILLE, MD 21617****Total****\$****950.22**This certificate was prepared and signed at BALTIMORE, MD, on this,the 5th day of December, 19 90

Signature



Title

Chief, SPf

(NOTE: Certificate of officer authorized by law to take acknowledgements is not essential to the validity of Certificate of Release of Federal Tax Lien Rev. Rul. 71-466, 1971-2 C.B. 409)

Form **668(Z)** (Rev. 4-84)

1990 DEC 17 AM 9:50

1526

United States

vs.

Randolph Tetchett, Jr.  
WBA Custom Machinery

## Release of Tax Lien

Lien # 1526



Filed this 30 Nov day of

Nov, 1990 10:07 A.M.

and proper entry made in Queen Anne's Co

TSP Book No. 1, page 88

Marguerite W. Markin  
Clerk (or Registrar)

(Rev. April 1984)

## Certificate of Release of Federal Tax Lien

District	Serial Number	For Optional Use by Recording Office
BALTIMORE, MD	529001041	

I certify that as to the following-named taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on February 02, 1990, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer  
RANDOLPH FITCHETT JR  
D/B/A CUSTOM MASONRY

Residence  
PO BOX 319  
GRASONVILLE, MD 21638

## COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
1	82	n/a	1410

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
941	06/30/84	52-1117318	07/17/89	08/16/95	2582.89
941	09/30/84	52-1117318	07/17/89	08/16/95	2515.64
941	12/31/84	52-1117318	07/17/89	08/16/95	2446.22
941	03/31/85	52-1117318	07/17/89	08/16/95	2401.76
941	09/30/85	52-1117318	07/17/89	08/16/95	2271.40
941	12/31/85	52-1117318	07/17/89	08/16/95	2214.35
941	03/31/86	52-1117318	07/17/89	08/16/95	2176.53
941	06/30/86	52-1117318	07/17/89	08/16/95	2127.04
941	09/30/86	52-1117318	07/17/89	08/16/95	2082.03
941	03/31/87	52-1117318	07/17/89	08/16/95	1996.37
941	09/30/87	52-1117318	03/28/88	04/27/94	222.35
941	03/31/88	52-1117318	10/31/88	11/30/94	203.33
941	06/30/88	52-1117318	10/31/88	11/30/94	177.87
940	12/31/82	52-1117318	07/16/84	08/15/90	319.08
*****					

## Place of Filing

CLERK OF THE CIRCUIT COURT  
QUEEN ANNE'S COUNTY  
CENTREVILLE, MD 21617

Total

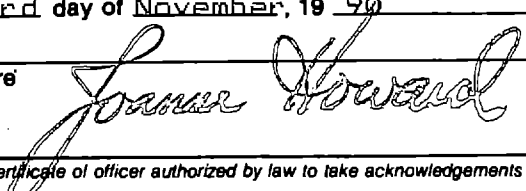
\$

23736.86

This certificate was prepared and signed at BALTIMORE, MD, on this,

the 23rd day of November, 19 90

Signature



Title

Chief, SPf

(NOTE: Certificate of officer authorized by law to take acknowledgements is not essential to the validity of Certificate of Release of Federal Tax Lien Rev. Rul. 71-466, 1971-2 C.B. 409)

1990 NOV 30 AM 10:07



~~1527~~ 1527

United States

vs.

Randolph Fitchett, Jr.  
DBA Ceeetern Masonry

## Release of Tax Lien

Filed this 30 day of

Nov, 19 90 10:07 A M.,

and proper entry made in Queen Anne's Co

TSP Book No. 1, page 88

Marguerite W. Markin  
Clerk (or Registrar).

Form 668(Z) (Rev. 4-84)

Lien # 1527



Form 668(Z)

Department of the Treasury - Internal Revenue Service

(Rev. April 1984)

## Certificate of Release of Federal Tax Lien

District

BALTIMORE, MD

Serial Number

529009741

For Optional Use by Recording Office

I certify that as to the following-named taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien, provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on May 22, 1990, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer RANDOLPH FITCHETT JR  
CUSTOM MASONRY

Residence PO BOX 319  
GRASONVILLE, MD 21638

## COURT RECORDING INFORMATION:

Liber  
1

Page  
84

UCC No.  
n/a

Serial No.  
1455

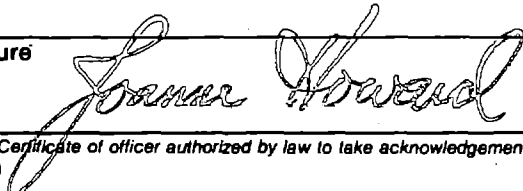
1990 NOV 30 AM 10:07

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
941	12/31/88	52-1117318	11/13/89	12/13/95	1551.74
940	12/31/84	52-1117318	07/31/89	08/30/95	972.01
940	12/31/85	52-1117318	07/31/89	08/30/95	1531.25
940	12/31/87	52-1117318	07/31/89	08/30/95	1268.45
940	12/31/88	52-1117318	11/20/89	12/20/95	1007.48
*****					
Place of Filing  CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY CENTREVILLE, MD 21617					Total \$  6330.93

This certificate was prepared and signed at BALTIMORE, MD, on this,

the 23rd day of November, 19 90

Signature



Title

Chief, SPf

(NOTE: Certificate of officer authorized by law to take acknowledgements is not essential to the validity of Certificate of Release of Federal Tax Lien Rev. Rul. 71-466, 1971-2 C.B. 409)

Form 668(Z) (Rev. 4-84)

U.S. GPO 1987-181-471/65749

E.I. #36-2705514

No. 1528

United States

VS.

*John V. & Helen M. Appleton*

## Notice of Tax Lien

Filed this 30th day ofNovember, 1995, at 11:27 A.M.*1501, 4th St NW*

Clerk (or Registrar).

Form 668 (V) (Rev. 7-89)

## Excerpts From Internal Revenue Code

## Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

## Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

## Sec. 6323. Validity and Priority Against Certain Persons.

(a) **Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.**—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

## (f) Place For Filing Notice; Form.—

- (1) **Place For Filing**—The notice referred to in subsection (a) shall be filed—
- (A) **Under State Laws**—
- (i) **Real Property**—In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and
- (ii) **Personal Property**—In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or
- (B) **With Clerk Of District Court**—In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A); or
- (C) **With Recorder Of Deeds Of The District Of Columbia**—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) **Situs Of Property Subject To Lien**—For purposes of paragraphs (1) and (4), property shall be deemed to be situated—

- (A) **Real Property**—In the case of real property, at its physical location; or
- (B) **Personal Property**—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.
- For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) **Form**—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

1. Securities
2. Motor vehicles
3. Personal property purchased at retail



Lien # 1528

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

- (3) **Required Refiling Period.**—In the case of any notice of lien, the term "required refiling period" means—
- (A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and
- (B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

## Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) **Release Of Lien.**—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which—

- (1) **Liability Satisfied or Unenforceable**—The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or
- (2) **Bond Accepted**—There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

## Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) **Disclosure of Certain Returns and Return Information For Tax Administration Purposes.**—

- (2) **Disclosure of amount of outstanding lien.**—If a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

(g) **Refiling Of Notice.**—For purposes of this section—

(1) **General Rule.**—Unless notice of lien is refilled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) **Place For Filing.**—A notice of lien refilled during the required refiling period shall be effective only—

- (A) if—
- (i) such notice of lien is refilled in the office in which the prior notice of lien was filed, and
- (ii) in the case of real property, the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4), and
- (B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Form 668 (Y)

(Rev. 7-89)

Department of the Treasury - Internal Revenue Service

## Notice of Federal Tax Lien Under Internal Revenue Laws

District

BALTIMORE, MD

Serial Number

529022942

For Optional Use by Recording Office

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer JOHN T &amp; LILLIE M HOLDEN

Residence 303 OREGON RD  
STEVENSVILLE, MD 21666-9741

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refilled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

1990 DEC -5 AM 10:27

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refilling (e)	Unpaid Balance of Assessment (f)
1040	12/31/89	239-46-1372	07/23/90	08/22/00	4837.88

Place of Filing

CLERK OF THE CIRCUIT COURT  
QUEEN ANNE'S COUNTY  
CENTREVILLE, MD 21617

Total

\$

4837.88

This notice was prepared and signed at BALTIMORE, MD, on this,the 29th day of November, 19 90.

Signature

J. Brooks  
for

ACS

Title

MANAGER

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien  
Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Form 668 (Y) (Rev. 7-89)

1528

United States

vs.

## Release of Tax Lien

Filed this \_\_\_\_\_ day of

\_\_\_\_\_, 19\_\_\_\_ M.,

and proper entry made in \_\_\_\_\_

\_\_\_\_\_ Book No. \_\_\_\_\_, page \_\_\_\_\_

\_\_\_\_\_  
Clerk (or Registrar).

Form **668(Z)**

(Rev. April 1984)

Department of the Treasury - Internal Revenue Service

**Certificate of Release of Federal Tax Lien**

District

BALTIMORE, MD

Serial Number

529022942

For Optional Use by Recording Office

I certify that as to the following-named taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on December 05, 19 90, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer

JOHN T &amp; LILLIE M HOLDEN

Residence

303 OREGON RD  
STEVENSVILLE, MD 21666-9741

## COURT RECORDING INFORMATION:

Liber  
n/aPage  
n/aUCC No.  
n/aSerial No.  
n/aRECEIVED  
CLERK, CIRCUIT COURT  
92 MAR 26 AM 9:43  
QUEEN ANNE'S COUNTY

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/89	239-46-1372	07/23/90	08/22/00	4837.88
*****					

Place of Filing

CLERK OF THE CIRCUIT COURT  
QUEEN ANNE'S COUNTY  
CENTREVILLE, MD 21617

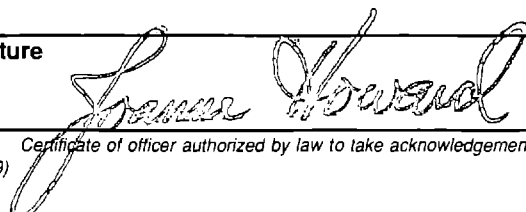
Total

\$

4837.88

This certificate was prepared and signed at BALTIMORE, MD, on this,the 19th day of March, 19 92.

Signature



Title

Chief, SPf

(NOTE: Certificate of officer authorized by law to take acknowledgements is not essential to the validity of Certificate of Release of Federal Tax Lien Rev. Rul. 71-466, 1971-2 C.B. 409)

SA

vs.  
 married M. West  
 01/15/14  
 mile & professional dog  
 white

# Notice of Tax Lien

678

**—day of**

Attest: \_\_\_\_\_, 19 90 at 10:45 m.

Clerk (or Registrar).

Form 668 (Y) (Rev. 7-89)

## Sec. 6321. Lien For Taxes

### Sec. 6322. Period Of Lien.

### Sec. 6323. Validity and Priority Against Certain Persons.

**(n) Place For Filing Notice; Form.—**

(A) Under State Law

(1) Real Property - In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) **Personal Property** - In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) With Clerk Of District Court-In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A), or

(C) With Recorder Of Deeds Of The District Of Columbia-  
In the office of the Recorder of Deeds of the District of Columbia,  
if the property subject to the lien is situated in the District of  
Columbia.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

1. Securities
2. Motor vehicles
3. ~~Personal property purchased at retail~~



Lien # 1529

(g) **Refiling Of Notice.** — For purposee of this section .

(1) **General Rule.**—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) **Place For Filing.**—A notice of lien refiled during the required refiling period shall be effective only -

(i) such notice of lien is refiled in the office in which the prior notice of lien was filed, and

(ii) in the case of real property, the fact of refiling is entered and recorded in an Index to the extent required by subsection (f) (4), and

(B) In any case in which, 90 days or more prior to the date of a refilling of notice of lien under subperagraph (A), the

(3) **Required Refiling Period.**—In the case of any notice of lien, the term “required refiling period” means .

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and (B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

**Sec. 6325. Release Of Lien Or Discharge Of Property.**

(e) **Release Of Lien.** — Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which -

(1) **Liability Satisfied or Unenforceable** - The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted-There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

**Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.**

(k) **Disclosure of Certain Returns and Return Information For Tax Administration Purposes.**—

(2) Disclosure of amount of outstanding lien-if a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

Form 668 (Y)

REFILE Department of the Treasury - Internal Revenue Service

REFILE

(Rev. 7-89)

## Notice of Federal Tax Lien Under Internal Revenue Laws

District BALTIMORE

Serial Number 528608854

For Optional Use by Recording Office

Recorded: 10/14/86

10:08 1113

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer MILDRED M WYATT  
D/B/A MILS PROFESSIONAL DAY CARE  
CENTER

Residence THOMPSON CREEK RD RDI  
STEVENSVILLE, MD - 21666

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

\*\*\* NOT APPLICABLE TO A REFILED NOTICE \*\*\*

1990 DEC - 6 AM 10:03

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
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941

6/30/84

52-1227194

11/5/84

N/A

1586.09

## NOTICE OF FEDERAL TAX LIEN REFILE

Serial ID: 529023092 Notice Filed At: QUEEN ANNE'S COUNTY

New Address:

*T. Brooke*

Signature: for MANAGER, REV & TRANS UNIT

DATE: 11/30/90

Title: MANAGER

Place of Filing

CLERK OF THE CIRCUIT COURT  
QUEEN ANNE'S COUNTY  
CENTREVILLE, MD 21617

Total

\$

1586.09

BALTIMORE, MD.

This notice was prepared and signed at \_\_\_\_\_, on this,

2nd October 86

the \_\_\_\_\_ day of \_\_\_\_\_, 19 \_\_\_\_\_.

Signature /s/ J. Leatherman

Title REVENUE OFFICER

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien  
Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Form 668 (Y) (Rev. 7-89)



20:11:02  
20:11:02  
20:11:02

1529

Department of the Treasury - Internal Revenue Service

**Certificate of Release of Federal Tax Lien**

District

Serial Number	Item	Quantity	Unit Price	Total Price
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**For Use by Recording Office**

BALTIMORE, MD

529023092

I certify that as to the following-name taxpayer, the requirements of section 6325 (e) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of Internal revenue tax lien was filed on December 06 19 90, is authorized to note the books to show the release of this lien for these taxes and additions

RECEIVED COURT  
CLERK, CIRCUIT COURT  
94 NOV 18 AM 11:05  
QUEEN ANNE'S COUNTY

Name of Taxpayer

MILDRED M WYATT  
D/B/A MILS PROFESSIONAL DAY CARE  
CENTER

**Residence**

THOMPSON CREEK RD RDI  
STEVENSVILLE, MD 21666

## COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
1	88	n/a	1529

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
941	06/30/84	52-1227194	11/05/84	12/05/94	1586.09
*****	*****	*****	*****	*****	*****

### Place of Filing

CLERK OF THE CIRCUIT COURT  
QUEEN ANNE'S COUNTY  
CENTREVILLE, MD 21617

**Total**

59

1586.09

This notice was prepared and signed at BALTIMORE, MD, on this,

the 08th day of November, 99.

Signature

e *A Allen*

Title

Chief, SPf

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Certificate of Release of Federal Tax lien Rev. Rul. 71-466, 1971-2 C.B. 409)

## PART 1 - RECORDING OFFICE

Form 888 (Z) (Rev. 5-84)  
CAT. NO 600281

No. 1530

United States

VS.

*James David Wiley Jr.*  
*01818 Building Contractor*

## Notice of Tax Lien

Filed this 12<sup>th</sup> day of

Dec 19 98 at 10:28 a.m.

JP 1 761 88

*Margaret M. Heller*  
Clerk (or Registrar).

Form 668 (7) (Rev. 7-89)

### Excerpts From Internal Revenue Code

#### Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

#### Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

#### Sec. 6323. Validity and Priority Against Certain Persons.

(e) **Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.**—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

#### (f) Place For Filing Notice; Form.—

(1) **Place For Filing.**—The notice referred to in subsection (a) shall be filed—

(A) Under State Laws

(i) Real Property—In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property—In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) With Clerk Of District Court—In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A), or

(C) With Recorder Of Deeds Of The District Of Columbia—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2)  **situs Of Property Subject To Lien**—For purposes of paragraphs (1) and (4), property shall be deemed to be situated—

(A) Real Property—In the case of real property, at its physical location; or

(B) Personal Property—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) **Form**—The form and content of the notice referred to in subsection (e) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

1. Securities
2. Motor vehicles
3. Personal property purchased at retail



Lien # 1530

(g) **Refiling Of Notice.**—For purposes of this section—

(1) **General Rule.**—Unless notice of lien is refilled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) **Place For Filing.**—A notice of lien refilled during the required refiling period shall be effective only—

(A) if—

(i) such notice of lien is refilled in the office in which the prior notice of lien was filed, and

(ii) in the case of real property, the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) **Required Refiling Period.**—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

#### Sec. 6325. Release Of Lien Or Discharge Of Property.

(e) **Release Of Lien.**—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which—

(1) Liability Satisfied or Unenforceable—The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted—There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

#### Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) **Disclosure of Certain Returns and Return Information For Tax Administration Purposes.**—

(2) **Disclosure of amount of outstanding lien.**—If a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

Form 668 (Y)

70

Department of the Treasury - Internal Revenue Service

(Rev. 7-89)

## Notice of Federal Tax Lien Under Internal Revenue Laws

District BALTIMORE, MD	Serial Number 529023349	For Optional Use by Recording Office
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As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer THOMAS DAVID WILLEY, JR.  
D/B/A BUILDING CONTRACTOR

Residence RT 1 BOX 224 D3  
QUEENSTOWN, MD 21658

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refilled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

1990 DEC 12 AM 10:28

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
941	06/30/90	52-1438333	10/01/90	10/31/00	1384.90
Place of Filing CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY CENTREVILLE, MD 21617					Total \$ 1384.90

This notice was prepared and signed at BALTIMORE, MD, on this,

the 6th day of December, 19 90

Signature

*Joanne Howard*  
JO K. STERLING

Title

REVENUE OFFICER  
52-01-2630

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien  
Rev. Rul. 71-466, 1971-2 C.B. 409)

Form 668 (Y) (Rev. 7-89)

Part 1 - Kept By Recording Office

No. 1531

United States

VS.

*Edward & Lawrence  
Henry, etc. a  
partnership*

## Notice of Tax Lien

Filed this

14th

day of

1990at 2:45 p.m.

Clerk (or Registrar).

Form 668 (7) (Rev. 7-89)

## Excerpts From Internal Revenue Code

## Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

## Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

## Sec. 6323. Validity and Priority Against Certain Persons.

(e) **Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.**—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

## (f) Place For Filing Notice; Form.—

(1) Place For Filing.—The notice referred to in subsection (a) shall be filed—

(A) Under State Laws

(i) Real Property.—In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) With Clerk Of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A), or

(C) With Recorder Of Deeds Of The District Of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraphs (1) and (4), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

1. Securities
2. Motor vehicles
3. Personal property purchased at retail



Lien # 1531

(g) **Refiling Of Notice.**—For purposes of this section—

(1) **General Rule.**—Unless notice of lien is refilled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) **Place For Filing.**—A notice of lien refilled during the required refiling period shall be effective only—

(A) if—

(i) such notice of lien is refilled in the office in which the prior notice of lien was filed, and

(ii) in the case of real property, the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) **Required Refiling Period.**—In the case of any notice of lien, the term "required refiling period" means—

- (A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and
- (B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

## Sec. 6325. Release Of Lien Or Discharge Of Property.

(e) **Release Of Lien.**—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which—

(1) Liability Satisfied or Unenforceable.—The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted.—There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

## Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) **Disclosure of Certain Returns and Return Information For Tax Administration Purposes.**—

(2) Disclosure of amount of outstanding lien.—If a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

Form 668 (Y)

10

Department of the Treasury - Internal Revenue Service

(Rev. 7-89)

## Notice of Federal Tax Lien Under Internal Revenue Laws

District

BALTIMORE, MD

Serial Number

529023525

For Optional Use by Recording Office

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer EDWARD &amp; LAWRENCE PARRY PTR, a PARTNERSHIP

Residence R D 2 BOX 234A WHITE MARSH RD  
CENTERVILLE, MD 21617-9406

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refilled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

1990 DEC 14 AM 9:47

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refilling (e)	Unpaid Balance of Assessment (f)
943	12/31/89	23-1521909	03/26/90	04/25/00	8824.66

Place of Filing

CLERK OF THE CIRCUIT COURT  
QUEEN ANNE'S COUNTY  
CENTREVILLE, MD 21617

Total

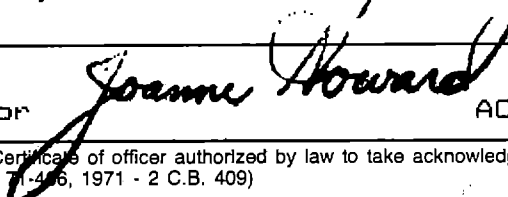
\$

8824.66

This notice was prepared and signed at BALTIMORE, MD, on this,the 7th day of December, 19 90

Signature

for

  
ACS

Title

MANAGER

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien  
Rev. Rul. 76-406, 1971 - 2 C.B. 409)

Form 668 (Y) (Rev. 7-89)

Part 1 - Kept By Recording Office

1531

BALTIMORE, MD 21202

December 14

EDWARD & LAWRENCE BARRY PIR & PARTNERSHIP

R D 2 BOX 244 WHITE MARSH RD  
CENTERVILLE, MD 21113-2406

COURT RECORDING INFORMATION:

Index	Page	UCC No.	Serial No.
1	28	n/a	1531

\*\*\*\*\*  
042 15/31/89 53-153109 03/26/90 04/12/90  
\*\*\*\*\*

8834.00

CLERK OF THE CIRCUIT COURT  
QUEEN ANNE'S COUNTY  
CENTERVILLE, MD 21113

BALTIMORE, MD

28th November 89

Chief, SPC

QUEEN ANNE'S COUNTY  
CLERK OF THE CIRCUIT COURT  
CENTERVILLE, MD 21113

Hx

Form 668 (Z)

(Rev. 5-84)

0

Department of the Treasury - Internal Revenue Service

## Certificate of Release of Federal Tax Lien

District

Serial Number

For Use by Recording Office

BALTIMORE, MD

529023525

I certify that as to the following-name taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on December 14 19 90, is authorized to note the books to show the release of this lien for these taxes and additions

Name of Taxpayer

EDWARD &amp; LAWRENCE PARRY PTR, a PARTNERSHIP

Residence

R D 2 BOX 234A WHITE MARSH RD  
CENTERVILLE, MD 21617-9406

## COURT RECORDING INFORMATION:

Liber

Page

UCC No.

Serial No.

1

88

n/a

1531

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
943	12/31/89	23-1521909	03/26/90	04/25/00	8824.66
*****					

Place of Filing

CLERK OF THE CIRCUIT COURT  
QUEEN ANNE'S COUNTY  
CENTREVILLE, MD 21617

Total

\$

8824.66

This notice was prepared and signed at BALTIMORE, MD, on this,the 28th day of November 1990.

Signature



Title

Chief, SPf

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Certificate of Release of Federal Tax lien Rev. Rul. 71-466, 1971-2 C.B. 409)

RECEIVED  
CLERK, CIRCUIT COURT  
94 DEC -6 AM 9:49  
QUEEN ANNE'S COUNTY



No.

1532

United States

vs.

Melendy, A.

Lester, H.

McGowan

## Notice of Tax Lien

Filed this

14th

day of

Dec 19 1988 at 9:47 A.M.

Clerk (or Registrar).

Form 668 (7) (Rev. 7-89)

## Excerpts From Internal Revenue Code

## Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

## Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

## Sec. 6323. Validity and Priority Against Certain Persons.

(e) **Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.**—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

## (f) Place For Filing Notice; Form.—

(1) **Place For Filing**—The notice referred to in subsection (e) shall be filed—

- (A) Under State Laws
  - (i) Real Property—In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and
  - (ii) Personal Property—In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or
- (B) With Clerk Of District Court—In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A), or
- (C) With Recorder Of Deeds Of The District Of Columbia—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) **Situs Of Property Subject To Lien**—For purposes of paragraphs (1) and (4), property shall be deemed to be situated—

- (A) Real Property—In the case of real property, at its physical location; or
- (B) Personal Property—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) **Form**—The form and content of the notice referred to in subsection (e) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- 1. Securities
- 2. Motor vehicles



Lien # 1532

(g) **Refiling Of Notice.**—For purposes of this section—

(1) **General Rule.**—Unless notice of lien is refilled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) **Place For Filing.**—A notice of lien refilled during the required refiling period shall be effective only—

- (A) if—
  - (i) such notice of lien is refilled in the office in which the prior notice of lien was filed, and
  - (ii) in the case of real property, the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4), and
- (B) in any case in which, 90 days or more prior to the date of a refilling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) **Required Refiling Period.**—In the case of any notice of lien, the term "required refiling period" means—

- (A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and
- (B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

## Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) **Release Of Lien.**—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which—

- (1) Liability Satisfied or Unenforceable—The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or
- (2) Bond Accepted—There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

## Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) **Disclosure of Certain Returns and Return Information For Tax Administration Purposes.**—

(2) **Disclosure of amount of outstanding lien.**—If a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

## Notice of Federal Tax Lien Under Internal Revenue Laws

District

BALTIMORE, MD

Serial Number

529023406

For Optional Use by Recording Office

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer ROLAND N &amp; WALTERINE G NICHOLSON

Residence RT 2 BOX 371  
QUEENSTOWN, MD 21658-9523

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refilled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/89	215-64-4520	05/21/90	06/20/00	2997.98

Place of Filing

CLERK OF THE CIRCUIT COURT  
QUEEN ANNE'S COUNTY  
CENTREVILLE, MD 21617

Total

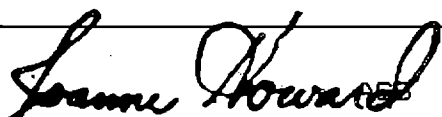
\$

2997.98

This notice was prepared and signed at BALTIMORE, MD, on this,the 7th day of December, 19 90.

Signature

for



Title

MANAGER

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien  
Rev. Rul. 71-466, 1971-2 C.B. 409)

Form 668 (Y) (Rev. 7-89)

139038406

CHERNOBYL-MAVILAND

December 14

RECEIVED BY MAILING & TELETYPE

AT 802 AM

NO 38218-4220

COURT REPORTING INFORMATION

Page 1

Serial NO. 1532

88

38.7825

06/03/80

08/01/80

212-84-4220

08/01/80

1532

CLERK OF THE CIRCUIT COURT

GREEN SPRING COUNTY

CENTREVILLE, MD 21031

38.7825

Baltimore, MD

20

October

1988

CHERRY 286

Department of the Treasury - Internal Revenue Service  
**Certificate of Release of Federal Tax Lien**

District <b>DELAWARE-MARYLAND</b>	Serial Number <b>529023406</b>	For Use by Recording Office
--------------------------------------	-----------------------------------	-----------------------------

I certify that as to the following-name taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of Internal revenue tax lien was filed on December 14 1990, is authorized to note the books to show the release of this lien for these taxes and additions

Name of Taxpayer **ROLAND N & WALTERINE G NICHOLSON**

Residence **RT 2 BOX 371  
QUEENSTOWN, MD 21658-9523**


**COURT RECORDING INFORMATION:**

Liber **1** Page **88** UCC No. **1532** Serial No. **1532**

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/89	215-64-4520	05/21/90	06/20/00	2997.98
*****					

Place of Filing <b>CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY CENTREVILLE, MD 21617</b>	Total <b>\$ 2997.98</b>
--	----------------------------

This notice was prepared and signed at Baltimore, MD, on this,  
the 08th day of October, 1996.

Signature 	Title <b>Chief, SPf</b>
--	----------------------------

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Certificate of Release of Federal Tax lien Rev. Rul. 71-466, 1971-2 C.B. 409)

No.

1533

United States

## Notice of Tax Lien

Filed this

1998

day of

at 2:47 P.M.

Clerk (or Registrar).

Form 668 (7) (Rev. 7-89)

## Excerpts From Internal Revenue Code

## Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

## Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

## Sec. 6323. Validity and Priority Against Certain Persons.

(e) **Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.**—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

(f) **Place For Filing Notice; Form.**—

(1) **Place For Filing**—The notice referred to in subsection (e) shall be filed—

- (A) Under State Laws
- (i) Real Property—In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and
- (ii) Personal Property—In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or
- (B) With Clerk Of District Court—In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated any office which meets the requirements of subparagraph (A), or
- (C) With Recorder Of Deeds Of The District Of Columbia—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) **Situs Of Property Subject To Lien**—For purposes of paragraphs (1) and (4), property shall be deemed to be situated—

- (A) Real Property—In the case of real property, at its physical location; or
- (B) Personal Property—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) **Form**—The form and content of the notice referred to in subsection (e) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

1. Securities
2. Motor vehicles
3. Personal property purchased at retail



Lien # 1533

(g) **Refiling Of Notice.**—For purposes of this section—

(1) **General Rule.**—Unless notice of lien is refilled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) **Place For Filing.**—A notice of lien refilled during the required refiling period shall be effective only—

- (A) if—
- (i) such notice of lien is refilled in the office in which the prior notice of lien was filed, and
- (ii) in the case of real property, the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4), and
- (B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) **Required Refiling Period.**—In the case of any notice of lien, the term "required refiling period" means—

- (A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and
- (B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

## Sec. 6325. Release Of Lien Or Discharge Of Property.

(e) **Release Of Lien.**—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which—

- (1) Liability Satisfied or Unenforceable—The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or
- (2) Bond Accepted—There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

## Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) **Disclosure of Certain Returns and Return Information For Tax Administration Purposes.**—

(2) Disclosure of amount of outstanding lien.—If a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

Form 668 (Y)

2

Department of the Treasury - Internal Revenue Service

(Rev. 7-89)

## Notice of Federal Tax Lien Under Internal Revenue Laws

District

BALTIMORE, MD

Serial Number

529023405

For Optional Use by Recording Office

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer ROLAND N NICHOLSON

Residence RT 2 BOX 371  
QUEENSTOWN, MD 21658-9523

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refilled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

1990 DEC 14 AM 9:47

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
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1040	12/31/87	215-64-4520	05/30/88	06/29/98	690.66
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Place of Filing

CLERK OF THE CIRCUIT COURT  
QUEEN ANNE'S COUNTY  
CENTREVILLE, MD 21617

Total

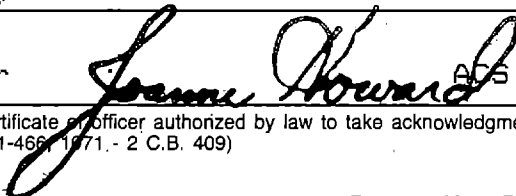
\$

690.66

This notice was prepared and signed at BALTIMORE, MD, on this,the 7th day of December, 19 90

Signature

for



Title

MANAGER

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien  
Rev. Rul. 71-466 1971 - 2 C.B. 409)

Form 668 (Y) (Rev. 7-89)

Part 1 - Kept By Recording Office

United States

vs.

## Release of Tax Lien

Filed this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_ M.,

and proper entry made in \_\_\_\_\_

Book No. \_\_\_\_\_, page \_\_\_\_\_

Clerk (or Registrar).

Form 668(Z) (Rev. 4-84)

# Certificate of Release of Federal Tax Lien

District BALTIMORE, MD		Serial Number 529023405		For Optional Use by Recording Office  RECEIVED CLERK, CIRCUIT COURT 91 APR 22 PM 12:03 QUEEN ANNE'S COUNTY	
I certify that as to the following-named taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on <u>December 14</u> , 19 <u>90</u> , is authorized to note the books to show the release of this lien for these taxes and additions.					
Name of Taxpayer ROLAND N NICHOLSON					
Residence RT 2 BOX 371 QUEENSTOWN, MD 21658-9523					
COURT RECORDING INFORMATION: Liber              Page              UCC No.              Serial No. 1                    88                    n/a                    1533					
Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refilling (e)	Unpaid Balance of Assessment (f)
1040	12/31/87	215-64-4520	05/30/88	06/29/98	690.66
*****	*****	*****	*****	*****	*****
Place of Filing CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY CENTREVILLE, MD 21617					Total \$ 690.66

This certificate was prepared and signed at BALTIMORE, MD, on this.

the 18th day of April, 19 94.

**Signature**

**Title**

Chief, SPf

(NOTE: Certificate of officer authorized by law to take acknowledgements is not essential to the validity of Certificate of Release of Federal Tax Lien Rev. Rul. 71-466, 1971-2 C.B. 409)



No.

1534

United States

VS.

Thomas David Wiley  
 21614 University  
 Avenue

# Notice of Tax Lien

Filed this

14th

day of

1990 at 9:42 a.m.

Clerk (or Registrar).

Form 668 (7) (Rev. 7-89)

## Excerpts From Internal Revenue Code

### Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

### Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

### Sec. 6323. Validity and Priority Against Certain Persons.

(a) **Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.**—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

### (f) Place For Filing Notice; Form.—

- (i) **Place For Filing.**—The notice referred to in subsection (a) shall be filed—
- (A) Under State Laws
- (i) Real Property—In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and
- (ii) Personal Property—In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or
- (B) With Clerk Of District Court—In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A), or
- (C) With Recorder Of Deeds Of The District Of Columbia—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) **Situs Of Property Subject To Lien.**—For purposes of paragraphs (1) and (4), property shall be deemed to be situated—

- (A) Real Property—In the case of real property, at its physical location; or
- (B) Personal Property—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) **Form.**—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securities
- Motor vehicles
- Personal property purchased at retail



Lien # 1534

(g) **Refiling Of Notice.**—For purposes of this section—

(1) **General Rule.**—Unless notice of lien is refilled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) **Place For Filing.**—A notice of lien refilled during the required refiling period shall be effective only—

- (A) if—
- (i) such notice of lien is refilled in the office in which the prior notice of lien was filed, and
- (ii) in the case of real property, the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4), and
- (B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) **Required Refiling Period.**—In the case of any notice of lien, the term "required refiling period" means—

- (A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and
- (B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

### Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) **Release Of Lien.**—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which—

(1) Liability Satisfied or Unenforceable—The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted—There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

### Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) **Disclosure of Certain Returns and Return Information For Tax Administration Purposes.**—

(2) Disclosure of amount of outstanding lien.—If a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

## Notice of Federal Tax Lien Under Internal Revenue Laws

District

BALTIMORE, MD

Serial Number

529023349

For Optional Use by Recording Office

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer THOMAS DAVID WILLEY, JR.  
D/B/A BUILDING CONTRACTOR

Residence RT 1 BOX 224 D3  
QUEENSTOWN, MD 21658

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refilled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

1990 DEC 14 AM 9:47

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
941	06/30/90	52-1438333	10/01/90	10/31/00	1384.90
Place of Filing CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY CENTREVILLE, MD 21617					Total \$ 1384.90

This notice was prepared and signed at BALTIMORE, MD on this,

the 6th day of December, 19 90

Signature Joanne Howard  
for K. STERLING

Title  
REVENUE OFFICER  
52-01-2630

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien  
(Rev. Rul. 71-466, 1971 - 2 C.B. 409)

1534

United States

vs.

## Release of Tax Lien

Filed this \_\_\_\_\_ day of

\_\_\_\_\_, 19\_\_\_\_ M.,

and proper entry made in \_\_\_\_\_

\_\_\_\_\_ Book No. \_\_\_\_\_, page \_\_\_\_\_

\_\_\_\_\_  
Clerk (or Registrar).

Form 688(Z) (Rev. 4-84)

Form **668(Z)**

0

Department of the Treasury - Internal Revenue Service

(Rev. April 1984)

**Certificate of Release of Federal Tax Lien**

District

BALTIMORE, MD

Serial Number

529023349

For Optional Use by Recording Office

RECEIVED  
CLERK, CIRCUIT COURT  
91 AUG 23 AM 10:52  
QUEEN ANNE'S COUNTY

I certify that as to the following-named taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on December 14, 1990, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer **THOMAS DAVID WILLEY, JR.**  
D/B/A BUILDING CONTRACTOR

Residence **RT 1 BOX 224 D3**  
**QUEENSTOWN, MD 21658**

## COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
1	88	n/a	1534

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
941	06/30/90	52-1438333	10/01/90	10/31/00	1384.90
*****					

Place of Filing

CLERK OF THE CIRCUIT COURT  
QUEEN ANNE'S COUNTY  
CENTREVILLE, MD 21617

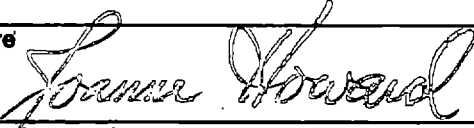
Total

\$

1384.90

This certificate was prepared and signed at BALTIMORE, MD, on this,the 15th day of August, 19 91

Signature



Title

Chief, SPf

(NOTE: Certificate of officer authorized by law to take acknowledgements is not essential to the validity of Certificate of Release of Federal Tax Lien Rev. Rul. 71-466, 1971-2 C.B. 409)

No. 1535

United States

VS.

*J. Apple Shattuck & Co Inc.*  
*Shawnee F.*

*Beddenville, Md.*  
*21668*

## Notice of Tax Lien

Filed this 17th day of

Dec., 19 90 at 9:50 A.M.

*TS 01, folio 88*

*Marguerite M. Martin*  
Clerk (or Registrar).

Form 668 (V) (Rev. 7-89)

### Excerpts From Internal Revenue Code

#### Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

#### Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

#### Sec. 6323. Validity and Priority Against Certain Persons.

(a) **Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.**—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

#### (f) Place For Filing Notice; Form.—

(1) Place For Filing - The notice referred to in subsection (a) shall be filed -

(A) Under State Laws

(i) Real Property - In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property - In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) With Clerk Of District Court - In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A), or

(C) With Recorder Of Deeds Of The District Of Columbia - In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien - For purposes of paragraphs (1) and (4), property shall be deemed to be situated -

(A) Real Property - In the case of real property, at its physical location; or

(B) Personal Property - In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to in subsection (e) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

1. Securities
2. Motor vehicles
3. Personal property purchased at retail



Lien # 1535

(g) **Refiling Of Notice.**—For purposes of this section -

(1) **General Rule.**—Unless notice of lien is refilled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) **Place For Filing.**—A notice of lien refilled during the required refiling period shall be effective only -

(A) if -

(i) such notice of lien is refilled in the office in which the prior notice of lien was filed, and

(ii) in the case of real property, the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) **Required Refiling Period.**—In the case of any notice of lien, the term "required refiling period" means -

- (A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and
- (B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

#### Sec. 6325. Release Of Lien Or Discharge Of Property.

(e) **Release Of Lien.**—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which -

(1) Liability Satisfied Or Unenforceable - The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted - There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

#### Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) **Disclosure of Certain Returns and Return Information For Tax Administration Purposes.**—

(2) Disclosure of amount of outstanding lien.—If a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

Form 668 (Y)

70

Department of the Treasury - Internal Revenue Service

(Rev. 7-89)

## Notice of Federal Tax Lien Under Internal Revenue Laws

District

BALTIMORE, MD

Serial Number

529023660

For Optional Use by Recording Office

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer J NOBLE HARDESTY &amp; CO INC , a CORPORATION

Residence DRAWER F  
SUDLERSVILLE, MD 21668

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

1990 DEC 17 AM 9:50

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
941	06/30/90	52-0634807	09/24/90	10/24/00	9171.41

Place of Filing

CLERK OF THE CIRCUIT COURT  
QUEEN ANNE'S COUNTY  
CENTREVILLE, MD 21617

Total

\$

9171.41

This notice was prepared and signed at BALTIMORE, MD, on this,the 11th day of December, 19 90.

Signature

for L. RIVERA

Title

REVENUE OFFICER  
52-01-2625

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien  
Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Form 668 (Y) (Rev. 7-89)

Part 1 - Kept By Recording Office

1535

J Noble Handley & Co  
Inc.

STATE OF MARYLAND,

QUEEN ANNE'S COUNTY, SEAL

I HEREBY CERTIFY THAT

THIS Discharge of Property, W.L.D.

RECEIVED FOR RECORD THIS 30

DAY OF July 1992 AT 3:36 P.M.

RE AND RECORDED IN

LIBER TSP 1 Folio 88 Fed Book

RECORD BOOK FOR QUEEN ANNE'S  
COUNTY

MARGUERITE W. MANKIN, CLERK

9,177.41

EXHIBIT "A"

ALL THAT REAL PROPERTY and one (1) story building located in Sudlersville, Maryland on South Church Street.

BEGINNING for the same at an iron pipe set at the intersection of the division line between the lands of the Board of Education of Queen Anne's County and the lands of Ora G. Hardesty (see A.S.G. Jr. 10/361) with the westernmost side of South Church Street, as shown on the plat attached to deed dated July 2, 1984 by and between Ora G. Hardesty of Queen Anne County, Grantor, and J. Noble Hardesty and Co., Inc., a body corporate of the State of Maryland, Grantee, deed reference 215/593.

THENCE, leaving said beginning point so fixed and binding on the division line between the aforesaid Board of Education of Queen Anne's County lands, the lands of Norwood A. Coleman and the herein described lands, the following three (3) courses and distances: South 88 degrees 49 minutes 32 seconds West 271.60 feet to an angle iron fence post found, North 01 degrees 11 minutes 54 seconds West 140.00 feet to an iron pipe set and North 79 degrees 33 minutes 51 seconds East 100.00 feet to an angle iron fence post found on the westernmost outline of the land of Robert D. Putman;

THENCE, leaving said fence post and binding on the westernmost outline of the aforesaid Robert D. Putman lands and the lands of Foster A. Smith (see A.S.G. Jr. 19/458), South 01 degrees 40 minutes 28 seconds East 84.65 feet to an iron pipe set:

THENCE, leaving said iron pipe and binding on the southernmost outline of the aforesaid Foster A. Smith lands. North 89 degrees 19 minutes 11 seconds East 46.43 feet to an iron pipe set:

THENCE, leaving said iron pipe and binding on for new lines of division through the aforementioned Ora G. Hardesty lands (see A.S.G. Jr. 10/361), the following four (4) courses and distances: South 03 degrees 06 minutes, 41 seconds East 24.03 feet to an iron pipe set, South 89 degrees 19 minutes 15 seconds East 24.35 feet to an iron pipe set, South 01 degrees 08 minutes 00 seconds East 31.10 feet to an iron pipe set and North 88 degrees 52 minutes 00 seconds East 100.79 feet to a P.K. nail set on the westernmost side of the aforementioned South Church Street;

THENCE, leaving said P.K. nail and binding on the westernmost side of the aforesaid South Church Street, South 00 degrees 41 minutes 4 seconds East 15.09 feet to the place of beginning. Containing in all 0.475 acres of land, more or less, as surveyed by J.R. McCrone, Jr., Inc., Registered Professional Engineers and Land Surveyors in September of 1980;

TOGETHER with the building and improvements thereupon erected, made or being and all and every the rights, alleys, ways, waters, privileges, appurtenances and advantages, to the same belonging, or anywise appertaining



DEPARTMENT OF THE TREASURY - INTERNAL REVENUE SERVICE  
**Certificate of Discharge of Property from Federal Tax Lien**  
(Section 6325(b)(2)(A) of the Internal Revenue Code)

Whereas, J. Noble Hardesty & Co., Inc.  
Of RD 1, Box 791-A, City of Sudlersville,  
County of Queen Anne's County, State of Maryland,  
is indebted to the United States for unpaid internal revenue tax in the sum of One Hundred Forty Three Thousand  
One Hundred Seven and 48/100----- Dollars (\$ 143,107.48-----)

as evidenced by:

Notice of Federal Tax Lien Serial Number (a)	Recording Information (b)	Date Recorded (c)	Taxpayer Identification Number (d)	Amount Shown on Lien (e)
528726626	1-66	07-20-87	52-0634807	4,884.05
528805389	1-70	03-22-88	52-0634807	27,407.05
528913271	1376	08-31-89	52-0634807	62,955.71
529004144	1405	03-19-90	52-0634807	19,729.43
529010237	1-84	06-05-90	52-0634807	8,819.03
529019929	tspl-88	10-19-90	52-0634807	10,140.80
529023660	tspl-88	12-17-90	52-0634807	9,171.41

Whereas, to secure the collection of said tax, notice of the lien of the United States, attaching to all the property  
and rights to property of the said taxpayer on account of said tax indebtedness, was filed with the Clerk of the  
Circuit Court----- for the  
Queen Anne's County-----, and also with the -----  
-----, in accordance with the applicable provisions of law.

Whereas, the lien of the United States, listed above, for said tax has attached to certain property described as:

SEE EXHIBIT "A" ATTACHED

RECEIVED  
CLERK, CIRCUIT COURT  
92 JUL 30 PM 3:36  
QUEEN ANNE'S COUNTY

Whereas, the District Director of Internal Revenue has determined that the value of the interest of the United States in the foregoing property, under and by virtue of its aforesaid tax lien, amounts to the sum of Seventeen Thousand Six Hundred Seventy and 00/100----- dollars (\$ 17,670.00-----) and has authorized the issuance, under the provisions of section 6325(b)(2)(A) of the Internal Revenue Code, of a certificate discharging the above-described property from the tax lien of the United States upon the payment of the sum of Seventeen Thousand Six Hundred Seventy and 00/100-- dollars (\$ 17,670.00-----) to be applied in part satisfaction of the liability in respect of the tax hereinbefore stated which sum has been paid to be so applied, and the receipt of which sum by me is hereby acknowledged; H. J. Hightower.

Now, therefore, this instrument witnesseth, that I, H. J. Hightower, District Director of Internal Revenue at Baltimore, Maryland, charged by law with the duty of collecting and enforcing the collection of internal revenue taxes due the United States, and charged with the assessment hereinbefore stated, do, pursuant to the provisions of section 6325(b)(2)(A) of the Internal Revenue Code, discharge the property heretofore described from the aforesaid tax lien, saving and reserving, however, the force and effect of said tax lien against and upon all other property or rights to property to which said lien is attached, wheresoever situated.

Witness my hand at Baltimore, Maryland, on this, the 29<sup>th</sup> day of June, 19 92.

Signature <u>H. J. Hightower</u>	Title
By: <u>James Howard</u>	Chief, Special Procedures Branch

Note: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Discharge of Federal Tax Lien. Rev. Rul. 71-486, 1971-2, C.B. 409.

No. 1536

United States

VS.

James J. Brown Contract  
Shelley Inc.  
Ex. 1, Box 2504  
Shawsville MD. 21638

## Notice of Tax Lien

Filed this 17th day of

Dec. 1990, at 9:50 A.M.

75 P1, file 88  
Margaret A. Morden  
Clerk (or Registrar).

Form 688 (7) (Rev. 7-89)

### Excerpts From Internal Revenue Code

#### Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

#### Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

#### Sec. 6323. Validity and Priority Against Certain Persons.

(a) **Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.**—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

#### (f) Place For Filing Notice; Form.—

(1) **Place For Filing.**—The notice referred to in subsection (a) shall be filed—

(A) Under State Laws

(i) Real Property.—In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) With Clerk Of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A), or

(C) With Recorder Of Deeds Of The District Of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) **Situs Of Property Subject To Lien.**—For purposes of paragraphs (1) and (4), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

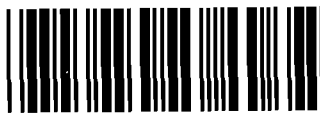
(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) **Form.**—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

1. Securities
2. Motor vehicles



Lien # 1536

(g) **Refiling Of Notice.**—For purposes of this section—

(1) **General Rule.**—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) **Place For Filing.**—A notice of lien refiled during the required refiling period shall be effective only—

(A) if—  
(i) such notice of lien is refiled in the office in which the prior notice of lien was filed, and

(ii) in the case of real property, the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) **Required Refiling Period.**—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

#### Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) **Release Of Lien.**—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which—

(1) **Liability Satisfied or Unenforceable.**—The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) **Bond Accepted.**—There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be prescribed by such regulations.

#### Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) **Disclosure of Certain Returns and Return Information For Tax Administration Purposes.**—

(2) **Disclosure of amount of outstanding lien.**—If a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

## Notice of Federal Tax Lien Under Internal Revenue Laws

District

BALTIMORE, MD

Serial Number

529023685

For Optional Use by Recording Office

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer JAMES F. BOWSER CONTRACT HAULING  
INC  
a CORPORATION

Residence RT 1 BOX 250A  
GRASONVILLE, MD 21638

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refilled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

1990 DEC 17 AM 9:50

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refilling (e)	Unpaid Balance of Assessment (f)
941	06/30/88	52-1477674	07/03/89	08/02/99	3842.15
941	12/31/88	52-1477674	11/13/89	12/13/99	3359.27
940	12/31/87	52-1477674	07/31/89	08/30/99	8274.63

Place of Filing

CLERK OF THE CIRCUIT COURT  
QUEEN ANNE'S COUNTY  
CENTREVILLE, MD 21617

Total

\$

15476.05

This notice was prepared and signed at BALTIMORE, MD, on this,

the 11th day of December, 19 90.

Signature

for K. STERLING

Title

REVENUE OFFICER  
52-01-2630

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien  
Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Form 668 (Y) (Rev. 7-89)

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Department of the Treasury - Internal Revenue Service  
**Certificate of Release of Federal Tax Lien**

<b>District</b> BALTIMORE, MD		<b>Serial Number</b> 529023685		<b>For Use by Recording Office</b>							
<p>I certify that as to the following-name taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of Internal revenue tax lien was filed on <u>December 17</u> 19 <u>90</u>, is authorized to note the books to show the release of this lien for these taxes and additions</p>				<p>RECEIVED CLERK, CIRCUIT COURT 95 JUN 12 AM 10:13 QUEEN ANNE'S COUNTY</p>							
<p><b>Name of Taxpayer</b> JAMES F. BOWSER CONTRACT HAULING INC a CORPORATION</p>											
<p><b>Residence</b> RT 1 BOX 250A GRASONVILLE, MD 21638</p>											
<p><b>COURT RECORDING INFORMATION:</b></p> <table><tr><td><b>Liber</b> tsp1</td><td><b>Page</b> 88</td><td><b>UCC No.</b> n/a</td><td><b>Serial No.</b> 1536</td><td colspan="2"></td></tr></table>						<b>Liber</b> tsp1	<b>Page</b> 88	<b>UCC No.</b> n/a	<b>Serial No.</b> 1536		
<b>Liber</b> tsp1	<b>Page</b> 88	<b>UCC No.</b> n/a	<b>Serial No.</b> 1536								
<b>Kind of Tax</b> (a)	<b>Tax Period Ended</b> (b)	<b>Identifying Number</b> (c)	<b>Date of Assessment</b> (d)	<b>Last Day for Refiling</b> (e)	<b>Unpaid Balance of Assessment</b> (f)						
941	06/30/88	52-1477674	07/03/89	08/02/99	3842.15						
941	12/31/88	52-1477674	11/13/89	12/13/99	3359.27						
940	12/31/87	52-1477674	07/31/89	08/30/99	8274.63						
*****											
<b>Place of Filing</b> CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY CENTREVILLE, MD 21617					<b>Total</b> \$ 15476.05						

This notice was prepared and signed at BALTIMORE, MD, on this,

the 16th day of May, 19 95.

<b>Signature</b> 	<b>Title</b> Chief, SPf
---	----------------------------

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Certificate of Release of Federal Tax lien Rev. Rul. 71-466, 1971-2 C.B. 409)

No. 1537

United States

VS.

*McMurtre*  
*Industries, Inc.*

Notice of Tax Lien

Filed this 19th day of December, 1980, at 9:30 A.M.

*Marionette Co. Clerk*  
Clerk (or Registrar).

Form 668 (7) (Rev. 7-89)

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

Sec. 6323. Validity and Priority Against Certain Persons.

(e) **Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.**—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of security interest, mechanic's lienor, or judgment lien creditor of the property in which the lien is imposed if notice thereof which meets the requirements of subsection (a) has been filed by the Secretary.

(f) **Place For Filing Notice; Form.**—

(1) **Place For Filing.**—The notice referred to in subsection (e) shall be filed—  
(A) Under State Laws  
(i) Real Property - In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and  
(ii) Personal Property - In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or  
(B) With Clerk Of District Court—In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A), or  
(C) With Recorder Of Deeds Of The District Of Columbia—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

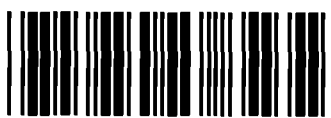
(2) **Situs Of Property Subject To Lien.**—For purposes of paragraphs (1) and (4), property shall be deemed to be situated—  
(A) Real Property - In the case of real property, at its physical location; or  
(B) Personal Property - In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) **Form.**—The form and content of the notice referred to in subsection (e) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- 1. Securities
- 2. Motor vehicles



Lien # 1537

(g) **Refiling Of Notice.**—For purposes of this section—

(1) **General Rule.**—Unless notice of lien is refilled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) **Place For Filing.**—A notice of lien refilled during the required refiling period shall be effective only—

- (A) if—
  - (i) such notice of lien is refilled in the office in which the prior notice of lien was filed, and
  - (ii) in the case of real property, the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4), and
- (B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) **Required Refiling Period.**—In the case of any notice of lien, the term "required refiling period" means—

- (A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and
- (B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(e) **Release Of Lien.**—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which—

- (1) Liability Satisfied or Unenforceable - The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or
- (2) Bond Accepted—There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) **Disclosure of Certain Returns and Return Information For Tax Administration Purposes.**—

(2) **Disclosure of amount of outstanding lien.**—If a notice of lien has been filed pursuant to section 6321(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

Form 668 (Y)

REFILE Department of the Treasury - Internal Revenue Service

REFILE

(Rev. 7-89)

## Notice of Federal Tax Lien Under Internal Revenue Laws

District BALTIMORE

Serial Number

520610843

For Optional Use by Recording Office

Recorded: 11/19/86  
1:46

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.


Name of Taxpayer GIBRALTER INDUSTRIES INC, a CORPORATION

Residence 727 N POINT ROAD  
BALTIMORE, MD 21237

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refilled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

\*\*\* NOT APPLICABLE TO A REFILED NOTICE \*\*\*

1990 DEC 19 AM 9:52

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1120	12/31/71	52-0708566	11/23/84	N/A	55703.03
1120	12/31/72	52-0708566	11/23/84	N/A	46451.55
1120	12/31/73	52-0708566	11/23/84	N/A	269047.94
1120	12/31/74	52-0708566	11/23/84	N/A	151882.47
1120	12/31/77	52-0708566	11/23/84	N/A	692.50
NOTICE OF FEDERAL TAX LIEN REFILEING					
Serial ID: 529023895 Notice Filed At: QUEEN ANNE'S COUNTY					
New Address:					
Signature:  for MANAGER, REV & TRANS UNIT				DATE: 12/12/90	Title: MANAGER
Place of Filing CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY CENTREVILLE, MD 21617					Total \$ 523777.49

BALTIMORE, MD.

This notice was prepared and signed at \_\_\_\_\_, on this,

12th November 86  
the \_\_\_\_\_ day of \_\_\_\_\_, 19 \_\_\_\_\_

Signature /s/ James Land

Title REVENUE OFFICER

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien  
Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Form 668 (Y) (Rev. 7-89)



1537

Department of the Treasury - Internal Revenue Service  
**Certificate of Release of Federal Tax Lien**

District  DELAWARE/MARYLAND	Serial Number  529023895	For Use by Recording Office
-----------------------------------	--------------------------------	-----------------------------

I certify that as to the following-name taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of Internal revenue tax lien was filed on December 19 19 90, is authorized to note the books to show the release of this lien for these taxes and additions

Name of Taxpayer GIBRALTER INDUSTRIES INC , a CORPORATION

Residence 727 N POINT ROAD  
BALTIMORE, MD 21237

COURT RECORDING INFORMATION:


Liber	Page	UCC No.	Serial No.
1	90	n/a	1537

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1120	12/31/71	52-0708566	11/23/84	12/23/94	55703.03
1120	12/31/72	52-0708566	11/23/84	12/23/94	46451.55
1120	12/31/73	52-0708566	11/23/84	12/23/94	269047.94
1120	12/31/74	52-0708566	11/23/84	12/23/94	151882.47
1120	12/31/77	52-0708566	11/23/84	12/23/94	692.50
*****					

Place of Filing  CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY CENTREVILLE, MD 21617	Total  \$ 523777.49
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This notice was prepared and signed at BALTIMORE, MD, on this,

the 07th day of May, 19 96.

Signature 	Title  Chief, SPf
--	-------------------------

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Certificate of Release of Federal Tax lien Rev. Rul. 71-466, 1971-2 C.B. 409)

RECEIVED  
CLERK, CIRCUIT COURT  
96 JUN 13 AM 10:00  
QUEEN ANNE'S COUNTY

No. 1538

United States

VS.

Randy Crutcher  
2164 Crutcher Contractors  
216 Dorchester Road  
Stennisville, MS 39266

## Notice of Tax Lien

Filed this

21st

day of

Dec. 19 90 at 9:42 A.M.

TSP 1/1/90

Marguerite W. Markin  
Clerk (or Registrar)

Form 668 (7) (Rev. 7-89)

### Excerpts From Internal Revenue Code

#### Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

#### Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

#### Sec. 6323. Validity and Priority Against Certain Persons.

(a) **Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.**—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

#### (f) Place For Filing Notice; Form.—

- (1) **Place For Filing.**—The notice referred to in subsection (a) shall be filed—
- (A) Under State Laws
- (i) Real Property—In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and
- (ii) Personal Property—In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or
- (B) With Clerk Of District Court—In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A), or
- (C) With Recorder Of Deeds Of The District Of Columbia—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) **Situs Of Property Subject To Lien.**—For purposes of paragraphs (1) and (4), property shall be deemed to be situated—

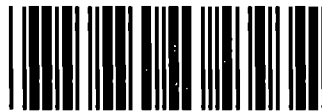
- (A) Real Property—In the case of real property, at its physical location; or
- (B) Personal Property—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) **Form.**—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

1. Securities
2. Motor vehicles
3. Personal property purchased at retail



Lien # 1538

(g) **Refiling Of Notice.**—For purposes of this section—

(1) **General Rule.**—Unless notice of lien is refilled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) **Place For Filing.**—A notice of lien refilled during the required refiling period shall be effective only—

- (A) if—
- (i) such notice of lien is refilled in the office in which the prior notice of lien was filed, and
- (ii) in the case of real property, the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4), and
- (B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) **Required Refiling Period.**—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

#### Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) **Release Of Lien.**—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which—

- (1) Liability Satisfied or Unenforceable—The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or
- (2) Bond Accepted—There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

#### Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) **Disclosure of Certain Returns and Return Information For Tax Administration Purposes.**—

(2) **Disclosure of amount of outstanding lien.**—If a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

## Notice of Federal Tax Lien Under Internal Revenue Laws

District

BALTIMORE, MD

Serial Number

529024144

For Optional Use by Recording Office

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer LARRY CRUTCHLEY

D/B/A CRUTCHLEY CONTRACTORS

Residence 216 DORCHESTER RD

STEVENSVILLE, MD 21666

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
941	12/31/84	52-1098028	09/03/90	10/03/00	3972.52
941	03/31/85	52-1098028	09/03/90	10/03/00	3824.80
941	06/30/85	52-1098028	09/10/90	10/10/00	7147.69
941	09/30/85	52-1098028	09/03/90	10/03/00	1898.36
941	12/31/85	52-1098028	09/03/90	10/03/00	10355.81
941	03/31/89	52-1098028	07/23/90	08/22/00	5534.01
941	06/30/89	52-1098028	07/16/90	08/15/00	2918.20
941	09/30/89	52-1098028	07/16/90	08/15/00	1274.58
940	12/31/84	52-1098028	09/30/90	10/30/00	820.45
940	12/31/85	52-1098028	09/03/90	10/03/00	4276.92

Place of Filing

CLERK OF THE CIRCUIT COURT  
QUEEN ANNE'S COUNTY  
CENTREVILLE, MD 21617

Total

\$

42023.34

This notice was prepared and signed at BALTIMORE, MD, on this,the 14th day of December, 19 90

Signature

for K. STERLING

Title

REVENUE OFFICER  
52-01-2630

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien  
Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Form 668 (Y) (Rev. 7-89)

Part 1 - Kept By Recording Office

No. 1539

United States

VS.

*Conway Storage Inc.*  
RT. 1, Box 104  
RR. 404 - Duvers Rd.  
Duvers Ave. 4th.  
21657-9602

## Notice of Tax Lien

Filed this 21st day of

Dec., 19 90, at 9:12 A.

TSP 1, folio 90  
Margaret W. Norton  
Clerk (or Registrar).

Form 608 (V) (Rev. 7-89)

### Excerpts From Internal Revenue Code

#### Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

#### Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

#### Sec. 6323. Validity and Priority Against Certain Persons.

(a) **Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.**—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

#### (f) Place For Filing Notice; Form.—

(1) **Place For Filing.**—The notice referred to in subsection (a) shall be filed—

(A) **Under State Laws.**  
(i) **Real Property.**—In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) **Personal Property.**—In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) **With Clerk Of District Court.**—In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A), or

(C) **With Recorder Of Deeds Of The District Of Columbia.**—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) **Situs Of Property Subject To Lien.**—For purposes of paragraphs (1) and (4), property shall be deemed to be situated—

(A) **Real Property.**—In the case of real property, at its physical location; or

(B) **Personal Property.**—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) **Form.**—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

1. Securities
2. Motor vehicles
3. Personal property purchased at retail



Lien # 1539

(g) **Refilling Of Notice.**—For purposes of this section—

(1) **General Rule.**—Unless notice of lien is refilled in the manner prescribed in paragraph (2) during the required refilling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refilling period.

(2) **Place For Filing.**—A notice of lien refilled during the required refilling period shall be effective only—

(A) If—  
(i) such notice of lien is refilled in the office in which the prior notice of lien was filed, and

(ii) in the case of real property, the fact of refilling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of a refilling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) **Required Refilling Period.**—In the case of any notice of lien, the term "required refilling period" means—

- (A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and
- (B) the one-year period ending with the expiration of 6 years after the close of the preceding required refilling period for such notice of lien.

#### Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) **Release Of Lien.**—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which—

(1) **Liability Satisfied or Unenforceable.**—The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) **Bond Accepted.**—There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

#### Sec. 6103. Confidentiality and Disclosure Of Returns and Return Information.

(k) **Disclosure Of Certain Returns and Return Information For Tax Administration Purposes.**—

(2) **Disclosure of amount of outstanding lien.**—If a notice of lien has been filed pursuant to section 6321(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

## Notice of Federal Tax Lien Under Internal Revenue Laws

District

BALTIMORE, MD

Serial Number

529024209

For Optional Use by Recording Office

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer CONWAY GARAGE INC., a CORPORATION

Residence RT 1 BOX 104 RT 404 & OWENS RD  
QUEEN ANNE, MD 21657-9602

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
941	06/30/88	52-1542455	09/05/88	10/05/98	3174.85
941	09/30/88	52-1542455	12/19/88	01/18/99	4183.69
941	03/31/89	52-1542455	06/12/89	07/12/99	5057.20
941	06/30/89	52-1542455	09/18/89	10/18/99	4863.12
941	09/30/89	52-1542455	12/04/89	01/03/00	4808.27
941	12/31/89	52-1542455	03/12/90	04/11/00	4850.45

Place of Filing

CLERK OF THE CIRCUIT COURT  
QUEEN ANNE'S COUNTY  
CENTREVILLE, MD 21617

Total

\$

26937.58

This notice was prepared and signed at BALTIMORE, MD, on this,the 17th day of December 19 90

Signature

for K. STERLING

Title

REVENUE OFFICER  
52-01-2630

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien  
Rev. Rul. 71-466, 1971 - 2 C.B. 409)

No. 1540

United States

VS.

*Henry J. Cantale*

## Notice of Tax Lien

Filed this 27th day of

November, 1990, at 9:28 a.m.

*Margaret L. Mark*  
Clerk (or Registrar).

Form 668 (7) (Rev. 7-89)

### Excerpts From Internal Revenue Code

#### Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

#### Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

#### Sec. 6323. Validity and Priority Against Certain Persons.

(e) **Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.**—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

#### (f) Place For Filing Notice; Form.—

(1) **Place For Filing.**—The notice referred to in subsection (e) shall be filed—

- (A) Under State Laws
  - (i) Real Property.—In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and
  - (ii) Personal Property.—In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or
- (B) With Clerk Of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A), or
- (C) With Recorder Of Deeds Of The District Of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) **Situs Of Property Subject To Lien.**—For purposes of paragraphs (1) and (4), property shall be deemed to be situated—

- (A) Real Property.—In the case of real property, at its physical location; or
- (B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) **Form.**—The form and content of the notice referred to in subsection (e) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- 1. Securities
- 2. Motor vehicles
- 3. Personal property purchased at retail



Lien # 1540

(g) **Refiling Of Notice.**—For purposes of this section—

(1) **General Rule.**—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) **Place For Filing.**—A notice of lien refiled during the required refiling period shall be effective only—

- (A) If—
  - (i) such notice of lien is refiled in the office in which the prior notice of lien was filed, and
  - (ii) in the case of real property, the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4), and
- (B) In any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) **Required Refiling Period.**—In the case of any notice of lien, the term "required refiling period" means—

- (A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and
- (B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

#### Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) **Release Of Lien.**—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which—

- (1) Liability Satisfied or Unenforceable.—The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or
- (2) Bond Accepted.—There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

#### Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) **Disclosure of Certain Returns and Return Information For Tax Administration Purposes.**—

(2) **Disclosure of amount of outstanding lien.**—If a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

Form 668 (Y)

131

Department of the Treasury - Internal Revenue Service

(Rev. 7-89)

## Notice of Federal Tax Lien Under Internal Revenue Laws

District

BALTIMORE, MD

Serial Number

529024286

For Optional Use by Recording Office

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer LARRY J CRUTCHLEY

Residence 216 DONCHESTER RD  
STEVENSVILLE, MD 21666-9792

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refilled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

1990 DEC 27 AM 9:20

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/84	217-50-8038	09/17/90	10/17/00	5329.70
1040	12/31/85	217-50-8038	09/17/90	10/17/00	5492.81
1040	12/31/86	217-50-8038	09/17/90	10/17/00	4396.19

Place of Filing

CLERK OF THE CIRCUIT COURT  
QUEEN ANNE'S COUNTY  
CENTREVILLE, MD 21617

Total

\$

15218.70

This notice was prepared and signed at BALTIMORE, MD, on this,

the 19th day of December, 19 90

Signature

for K. STERLING

Title

REVENUE OFFICER  
52-01-2630

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien  
Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Form 668 (Y) (Rev. 7-89)

Part 1 - Kept By Recording Office



No.

1541

United States

VS.

*Good Email +  
Associate, Inc.*

# Notice of Tax Lien

Filed this

27th

day of

November, 1990, at 9:30 a.m.

Clerk (or Registrar).

Form 668 (7) (Rev. 7-89)

## Excerpts From Internal Revenue Code

### Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

### Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

### Sec. 6323. Validity and Priority Against Certain Persons.

(a) **Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.**—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

#### (f) Place For Filing Notice; Form.—

(1) Place For Filing - The notice referred to in subsection (a) shall be filed -

(A) Under State Laws -

(i) Real Property - In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property - In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) With Clerk Of District Court-In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A), or

(C) With Recorder Of Deeds Of The District Of Columbia-In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien - For purposes of paragraphs (1) and (4), property shall be deemed to be situated -

(A) Real Property - In the case of real property, at its physical location; or

(B) Personal Property - In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

1. Securities
2. Motor vehicles
3. Personal property purchased at retail



Lien # 1541

(g) **Refiling Of Notice.**—For purposes of this section -

(1) **General Rule.**—Unless notice of lien is refilled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) **Place For Filing.**—A notice of lien refilled during the required refiling period shall be effective only -

(A) If -

(i) such notice of lien is refilled in the office in which the prior notice of lien was filed, and

(ii) in the case of real property, the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) **Required Refiling Period.**—In the case of any notice of lien, the term "required refiling period" means -

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

### Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) **Release Of Lien.**—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which -

(1) Liability Satisfied or Unenforceable - The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted-There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

### Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) **Disclosure of Certain Returns and Return Information For Tax Administration Purposes.**—

(2) Disclosure of amount of outstanding lien.-If a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

## Notice of Federal Tax Lien Under Internal Revenue Laws

District

BALTIMORE, MD

Serial Number

529024227

For Optional Use by Recording Office

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

1990 DEC 27 AM 9:20

Name of Taxpayer BUD SMITH &amp; ASSOCIATES INC , a CORPORATION

Residence PO BOX 374  
CHESTER, MD 21619

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refilled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refilling (e)	Unpaid Balance of Assessment (f)
941	03/31/87	52-1349391	11/12/90	12/12/00	2116.88
940	12/31/87	52-1349391	10/22/90	11/21/00	1211.58
Place of Filing  CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY CENTREVILLE, MD 21617					Total \$ 3328.46

This notice was prepared and signed at BALTIMORE, MD, on this,the 18th day of December, 19 90

Signature

for V. SCYE

Title

REVENUE OFFICER  
52-01-2629

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien  
Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Form 668 (Y) (Rev. 7-89)

No. 1312

United States

VS.

*Anthony & Michael L. Thomas*

## Notice of Tax Lien

Filed this 2nd day of January, 19 91, at 9:58 A4301, State 90*Maynard C. Mackin*  
Clerk (or Registrar).

Form 668 (7) (Rev. 7-89)

## Excerpts From Internal Revenue Code

## Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

## Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

## Sec. 6323. Validity and Priority Against Certain Persons.

(a) **Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.**—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

## (f) Place For Filing Notice; Form.—

- (1) Place For Filing.—The notice referred to in subsection (e) shall be filed—
- Under State Laws
    - Real Property.—In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and
    - Personal Property.—In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or
  - With Clerk Of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A), or
  - With Recorder Of Deeds Of The District Of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraphs (1) and (4), property shall be deemed to be situated—

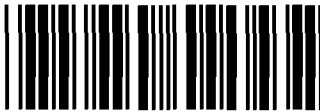
- Real Property.—In the case of real property, at its physical location; or
- Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securities
- Motor vehicles
- Personal property purchased after 1990



Lien # 1542

(g) **Refiling Of Notice.**—For purposes of this section—

(1) **General Rule.**—Unless notice of lien is refilled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) **Place For Filing.**—A notice of lien refilled during the required refiling period shall be effective only—

- If—
  - such notice of lien is refilled in the office in which the prior notice of lien was filed; and
  - In the case of real property, the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4); and
- In any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) **Required Refiling Period.**—In the case of any notice of lien, the term "required refiling period" means—

- the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax; and
- the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

## Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) **Release Of Lien.**—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which—

(1) Liability Satisfied or Unenforceable.—The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted.—There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

## Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) **Disclosure of Certain Returns and Return Information For Tax Administration Purposes.**—

(2) Disclosure of amount of outstanding lien.—If a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

## Notice of Federal Tax Lien Under Internal Revenue Laws

District

BALTIMORE, MD

Serial Number

529024964

For Optional Use by Recording Office

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer ANTHONY &amp; MARION C THOMAS

Residence 102 PROSPECT BAY DR W  
GRASONVILLE, MD 21638-9643

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/84	213-40-1870	06/11/90	07/11/00	3676.89
1040	12/31/85	213-40-1870	06/11/90	07/11/00	6627.73
1040	12/31/87	213-40-1870	06/04/90	07/04/00	711.85
1040	12/31/88	213-40-1870	06/04/90	07/04/00	424.21

1991 JAN -2 AM 9:58

Place of Filing

CLERK OF THE CIRCUIT COURT  
QUEEN ANNE'S COUNTY  
CENTREVILLE, MD 21617

Total

\$

11440.68

This notice was prepared and signed at BALTIMORE, MD, on this,the 27th day of December, 19 90.

Signature

for

ACS

Title

MANAGER

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien  
Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Form 668 (Y) (Rev. 7-89)

No.

1543

United States

VS.

*Unrecorded -  
Corrected Return  
by mail - letter to  
CME*

## Notice of Tax Lien

Filed this

4th

day of

January, 1991, at 11:38 a.m.

Clerk (or Registrar).

Form 668 (7) (Rev. 7-89)

## Excerpts From Internal Revenue Code

## Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

## Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

## Sec. 6323. Validity and Priority Against Certain Persons.

(a) **Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.**—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

## (f) Place For Filing Notice; Form.—

(1) Place For Filing.—The notice referred to in subsection (a) shall be filed—

(A) Under State Laws

(i) Real Property.—In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) With Clerk Of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A), or

(C) With Recorder Of Deeds Of The District Of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraphs (1) and (4), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

1. Securities
2. Motor vehicles

Personal property purchased at retail



Lien # 1543

(g) **Refiling Of Notice.**—For purposes of this section—

(1) **General Rule.**—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) **Place For Filing.**—A notice of lien refiled during the required refiling period shall be effective only—

(A) if—

(i) such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(ii) in the case of real property, the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4); and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) **Required Refiling Period.**—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax; and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

## Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) **Release Of Lien.**—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which—

(1) Liability Satisfied or Unenforceable.—The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted.—There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

## Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) **Disclosure of Certain Returns and Return Information For Tax Administration Purposes.**—

(2) Disclosure of amount of outstanding lien.—If a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

Form **668 (Y)**

REFILE

Department of the Treasury - Internal Revenue Service

REFILE

(Rev. 7-89)

**Notice of Federal Tax Lien Under Internal Revenue Laws**District **BALTIMORE**Serial Number **528604629**

For Optional Use by Recording Office

Recorded: **8/27/86****10:46 62 1104**

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer **ENVIRONMENTAL CONTROL SERVICES, a CORPORATION OF MID-ATLANTIC INC.**

Residence **ROUTE #L BOX #2L  
CHURCH HILL, MD 21623**

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

\*\*\* NOT APPLICABLE TO A REFILED NOTICE \*\*\*

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
941	9/30/84	54-1030735	12/17/84	N/A	942.51
NOTICE OF FEDERAL TAX LIEN REFILING Serial ID: 529025362 Notice Filed At: QUEEN ANNE'S COUNTY New Address: Signature: <i>W. Blackmore</i> for MANAGER, REV & TRANS UNIT DATE: 12/28/90 Title: MANAGER					
Place of Filing <b>CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY CENTREVILLE, MD 21617</b>					<b>Total</b> \$ <b>942.51</b>

**BALTIMORE, MD.**

This notice was prepared and signed at \_\_\_\_\_, on this,

**15th** **August** **86**  
the \_\_\_\_\_ day of \_\_\_\_\_, 19 \_\_\_\_\_.

Signature **/s/ S. Gardner**

Title

**CHF. CONTACT ACS**

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien  
Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Form **668 (Y)** (Rev. 7-89)

1543

Department of the Treasury - Internal Revenue Service  
**Certificate of Release of Federal Tax Lien**

District

BALTIMORE, MD

Serial Number

529025362

For Use by Recording Office

I certify that as to the following-name taxpayer, the requirements of section 6325 (e) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of Internal revenue tax lien was filed on January 04 19 91, is authorized to note the books to show the release of this lien for these taxes and additions

Name of Taxpayer ENVIRONMENTAL CONTROL SERVICES  
OF MID-ATLANTIC INC.  
a CORPORATION

Residence ROUTE #L BOX #2L  
CHURCH HILL, MD 21623

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
n/a	n/a	n/a	n/a

RECEIVED  
CLERK, CIRCUIT COURT  
95 APR -6 AM 9:37  
QUEEN ANNE'S COUNTY

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
941	09/30/84	54-1030735	12/17/84	01/16/95	942.51
*****					

Place of Filing

CLERK OF THE CIRCUIT COURT  
QUEEN ANNE'S COUNTY  
CENTREVILLE, MD 21617

Total

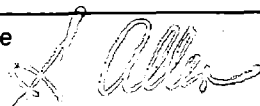
\$

942.51

This notice was prepared and signed at BALTIMORE, MD, on this,

the 29th day of March, 1995

Signature



Title

Chief, SPf

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Certificate of Release of Federal Tax lien Rev. Rul. 71-466, 1971-2 C.B. 409)



No. 1544

United States

VS.

*William K. O'Brien, Jr.*

## Notice of Tax Lien

Filed this 10 day ofJan., 19 91, at 11:24 a.m.*JPSP 1 70/10 90**Marguerite L. D. Parker*  
Clerk (or Registrar).

Form 668 (7) (Rev. 7-89)

## Excerpts From Internal Revenue Code

## Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

## Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

## Sec. 6323. Validity and Priority Against Certain Persons.

(e) **Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.**—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

(f) **Place For Filing Notice; Form.**—

(1) **Place For Filing.**—The notice referred to in subsection (e) shall be filed—

(A) Under State Laws

(i) Real Property—In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property—In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) With Clerk Of District Court—In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A), or

(C) With Recorder Of Deeds Of The District Of Columbia—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) **Situs Of Property Subject To Lien.**—For purposes of paragraphs (1) and (4), property shall be deemed to be situated—

(A) Real Property—In the case of real property, at its physical location; or

(B) Personal Property—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) **Form.**—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

1. Securities
2. Motor vehicles
3. Personal property purchased at retail



Lien # 1544

(g) **Refiling Of Notice.**—For purposes of this section—

(1) **General Rule.**—Unless notice of lien is refilled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) **Place For Filing.**—A notice of lien refilled during the required refiling period shall be effective only—

(A) If—

(i) such notice of lien is refilled in the office in which the prior notice of lien was filed, and

(ii) in the case of real property, the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) In any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) **Required Refiling Period.**—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

## Sec. 6325. Release Of Lien Or Discharge Of Property.

(e) **Release Of Lien.**—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which—

(1) Liability Satisfied or Unenforceable—The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted—There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

## Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) **Disclosure of Certain Returns and Return Information For Tax Administration Purposes.**—

(2) **Disclosure of amount of outstanding lien.**—If a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

1544

Form 668 (Y)

70

Department of the Treasury - Internal Revenue Service

(Rev. 7-89)

## Notice of Federal Tax Lien Under Internal Revenue Laws

District

BALTIMORE, MD

Serial Number

529100408

For Optional Use by Recording Office

1991 JAN 10 AM 11:22

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer WILLIAM KELLUM, SR.

Residence P.O. BOX 209  
QUEEN ANNE, MD 21657

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refilled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refilling (e)	Unpaid Balance of Assessment (f)
1040	12/31/89	214-38-0647	09/17/90	10/17/00	7047.31
Place of Filing  CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY CENTREVILLE, MD 21617					Total \$ 7047.31

This notice was prepared and signed at BALTIMORE, MD, on this,the 4th day of January, 19 91

Signature

Title

REVENUE OFFICER  
52-01-2628

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien  
Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Form 668 (Y) (Rev. 7-89)

Part 1 - Kept By Recording Office

No. 1545

United States

VS.

*Proctor's Electrical  
Sewer & Septic  
Repair, Inc.*

# Notice of Tax Lien

Filed this

17th

day of

Jan, 1991, at 10:57 AMBP 1, p. 90

Clerk (or Registrar).

Form 668 (7) (Rev. 7-89)

## Excerpts From Internal Revenue Code

### Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

### Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

### Sec. 6323. Validity and Priority Against Certain Persons.

(a) **Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.**—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

#### (f) Place For Filing Notice; Form.—

(1) **Place For Filing.**—The notice referred to in subsection (a) shall be filed—

- (A) Under State Laws
  - (i) Real Property.—In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and
  - (ii) Personal Property.—In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or
- (B) With Clerk Of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A), or
- (C) With Recorder Of Deeds Of The District Of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) **Situs Of Property Subject To Lien.**—For purposes of paragraphs (1) and (4), property shall be deemed to be situated—

- (A) Real Property.—In the case of real property, at its physical location; or
- (B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) **Form.**—The form and content of the notice referred to in subsection (e) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- 1. Securities
- 2. Motor vehicles
- 3. Personal property purchased at retail.



Lien # 1545

(g) **Refiling Of Notice.**—For purposes of this section—

(1) **General Rule.**—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) **Place For Filing.**—A notice of lien refiled during the required refiling period shall be effective only—

- (A) if—
  - (i) such notice of lien is refiled in the office in which the prior notice of lien was filed, and
  - (ii) in the case of real property, the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4), and
- (B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) **Required Refiling Period.**—In the case of any notice of lien, the term "required refiling period" means—

- (A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and
- (B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

### Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) **Release Of Lien.**—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which—

(1) Liability Satisfied or Unenforceable.—The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted.—There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

### Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) **Disclosure of Certain Returns and Return Information For Tax Administration Purposes.**—

(2) **Disclosure of amount of outstanding lien.**—If a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

## Notice of Federal Tax Lien Under Internal Revenue Laws

District

BALTIMORE, MD

Serial Number

529100631

For Optional Use by Recording Office

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer PRESTIGE ELECTRICAL SERV & LIGHTING  
DESIGN INC  
a CORPORATION

Residence RED APPLE PLAZA  
CHESTER, MD 21619

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refilled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

1991 JAN 17 AM 10:57

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1120	12/31/89	52-1583331	10/15/90	11/14/00	1625.96
Place of Filing CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY CENTREVILLE, MD 21617					Total \$ 1625.96

This notice was prepared and signed at BALTIMORE, MD, on this,

the 10th day of January, 19 91.

Signature

for

*D. Nonemaker*

ACS

Title

MANAGER

No.

1546

United States

VS.

Richard B. Byrne

## Notice of Tax Lien

Filed this 17th day of January, 1991, at 10:57 A.M.

Clerk (or Registrar).

Form 668 (7) (Rev. 7-89)

## Excerpts From Internal Revenue Code

## Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

## Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

## Sec. 6323. Validity and Priority Against Certain Persons.

(a) **Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.**—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f), has been filed by the Secretary.

## (f) Place For Filing Notice; Form.—

(1) **Place For Filing.**—The notice referred to in subsection (e) shall be filed—

- (A) Under State Laws
- (i) Real Property - In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and
- (ii) Personal Property - In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or
- (B) With Clerk Of District Court—In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A), or
- (C) With Recorder Of Deeds Of The District Of Columbia—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) **Situs Of Property Subject To Lien.**—For purposes of paragraphs (1) and (4), property shall be deemed to be situated—

- (A) Real Property - In the case of real property, at its physical location; or
- (B) Personal Property - In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) **Form.**—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

1. Securities
2. Motor vehicles
3. Personal property



Lien # 1546

(g) **Refiling Of Notice.**—For purposes of this section—

(1) **General Rule.**—Unless notice of lien is refilled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) **Place For Filing.**—A notice of lien refilled during the required refiling period shall be effective only—

- (A) if—
- (i) such notice of lien is refilled in the office in which the prior notice of lien was filed, and
- (ii) in the case of real property, the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4), and
- (B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) **Required Refiling Period.**—In the case of any notice of lien, the term "required refiling period" means—

- (A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and
- (B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

## Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) **Release Of Lien.**—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any Internal revenue tax not later than 30 days after the day on which—

(1) Liability Satisfied or Unenforceable - The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted—There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

## Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) **Disclosure of Certain Returns and Return Information For Tax Administration Purposes.**—

(2) **Disclosure of amount of outstanding lien.**—If a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

## Notice of Federal Tax Lien Under Internal Revenue Laws

District

BALTIMORE, MD

Serial Number

529100647

For Optional Use by Recording Office

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer RICHARD B. BYRNE

Residence 712 KIMBERLY WAY  
STEVENSVILLE, MD 21666-9243

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refilled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

1991 JAN 17 AM 10:57

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refilling (e)	Unpaid Balance of Assessment (f)
CVPN	12/31/89	216-30-9922	09/10/90	10/10/00	21710.10
CVPN	03/31/90	216-30-9922	10/08/90	11/07/00	771.97
Place of Filing  CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY CENTREVILLE, MD 21617					Total \$ 22482.07

This notice was prepared and signed at BALTIMORE, MD, on this,

the 11th day of January, 19 91

Signature

Title

REVENUE OFFICER  
52-01-2627

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien  
Rev. Rul. 71-466, 1971 - 2 C.B. 409)

1546

101A

DEPARTMENT OF JUSTICE

WASHINGTON, D.C.

January 13

RICHARD W. BYRNE

713-KIMBERLY WAY

STEVENSVILLE MD 21156-9349

COURT RECORDING INFORMATION:

Case No. 1246  
UCC No. 1246  
Serial No. 1246

\*\*\*\*\*  
DEPT 03/31/80 216-30-9353 10/35/80 11/07/80 2/11/87  
DEPT 12/31/88 216-30-9353 09/30/80 10/10/80 3/21/80  
\*\*\*\*\*

95451

CLERK OF THE CIRCUIT COURT  
QUEEN ANNE'S COUNTY  
DEWITTVILLE MD 21615

33483.03

3/10/80 NO

1987 April 30

Chief, SPT

## Form 668 (Z) 1.4

(Rev. 5-94)

Department of the Treasury - Internal Revenue Service

## Certificate of Release of Federal Tax Lien

District

Serial Number

For Use by Recording Office

DELAWARE-MARYLAND

529100647

I certify that as to the following-name taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on January 17

19 97, is in authorized to note the books to show the release of this lien for these taxes and additions

Name of Taxpayer RICHARD B. BYRNE

Residence 712 KIMBERLY WAY  
STEVENSVILLE, MD 21666-9243

## COURT RECORDING INFORMATION:

Liber Page UCC No. Serial No.  
1 90 n/a 1546

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
DFLT	12/31/89	216-30-9922	09/10/90	10/10/00	21710.10
DFLT	03/31/90	216-30-9922	10/08/90	11/07/00	771.97
*****					

Place of Filing

CLERK OF THE CIRCUIT COURT  
QUEEN ANNE'S COUNTY  
CENTREVILLE, MD 21617

Total

\$  
22482.07

This notice was prepared and signed at Baltimore, MD, on this,

the 16th day of April, 19 97.

Signature

Title

Chief, SPf

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Certificate of Release of Federal Tax lien Rev. Rul. 71-466, 1971-2 C.B. 409)

RECEIVED  
CLERK, CIRCUIT COURT  
97 APR 29 PM 1:23  
QUEEN ANNE'S COUNTY



No. 1547

United States

VS.

Claimant's Name  
Mortgagee, Lene

## Notice of Tax Lien

Filed this 24th day of January 1991 at Wash. D.C.

Clerk (or Registrar).

Form 668 (7) (Rev. 7-89)

### Excerpts From Internal Revenue Code

#### Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

#### Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

#### Sec. 6323. Validity and Priority Against Certain Persons.

(a) **Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.**—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

#### (f) Place For Filing Notice; Form.—

- (1) **Place For Filing.**—The notice referred to in subsection (e) shall be filed—
- (A) **Under State Laws**
- (i) **Real Property.**—In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and
- (ii) **Personal Property.**—In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or
- (B) **With Clerk Of District Court.**—In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A), or
- (C) **With Recorder Of Deeds Of The District Of Columbia.**—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) **Situs Of Property Subject To Lien.**—For purposes of paragraphs (1) and (4), property shall be deemed to be situated—

- (A) **Real Property.**—In the case of real property, at its physical location; or
- (B) **Personal Property.**—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) **Form.**—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

1. Securities
2. Motor vehicles
3. Personal property purchased at retail.



Lien # 1547

(g) **Refiling Of Notice.**—For purposes of this section—

(1) **General Rule.**—Unless notice of lien is refilled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) **Place For Filing.**—A notice of lien refilled during the required refiling period shall be effective only—

- (A) if—
- (i) such notice of lien is refilled in the office in which the prior notice of lien was filed, and
- (ii) in the case of real property, the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4), and
- (B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) **Required Refiling Period.**—In the case of any notice of lien, the term "required refiling period" means—

- (A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and
- (B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

#### Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) **Release Of Lien.**—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which—

(1) **Liability Satisfied or Unenforceable.**—The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) **Bond Accepted.**—There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

#### Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) **Disclosure of Certain Returns and Return Information For Tax Administration Purposes.**—

(2) **Disclosure of amount of outstanding lien.**—If a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

## Notice of Federal Tax Lien Under Internal Revenue Laws

District

BALTIMORE, MD

Serial Number

529101099

For Optional Use by Recording Office

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer ALARM TECHNOLOGIES ACQUISITION INC  
a CORPORATION

Residence 15 PIER AVE  
STEVENSVILLE, MD 21666

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

1991 JAN 24 AM 10:20

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
941	03/31/90	52-1640263	06/04/90	07/04/00	8137.20
941	06/30/90	52-1640263	09/24/90	10/24/00	469.39
940	12/31/89	52-1640263	03/05/90	04/04/00	514.71
Place of Filing  CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY CENTREVILLE, MD 21617					Total \$  9121.30

This notice was prepared and signed at BALTIMORE, MD, on this,

the 17th day of January, 19 91

Signature

ACS

Title

MANAGER

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien  
Rev. Rul. 71-456, 1971 - 2 C.B. 409)

No. 15418

United States

VS.

*Demetrius +  
Arlene S  
Deputie*

# Notice of Tax Lien

Filed this

*29th*

day of

*January*, 19 *91*, at *W.D.M.*

Clerk (or Registrar).

Form 668 (7) (Rev. 7-89)

## Excerpts From Internal Revenue Code

### Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

### Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

### Sec. 6323. Validity and Priority Against Certain Persons.

(e) **Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.**—The lien imposed by section 6321 shall not be valid against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

#### (i) Place For Filing Notice; Form.—

- (1) Place For Filing - The notice referred to in subsection (a) shall be filed -
  - (A) Under State Laws
    - (i) Real Property - In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and
    - (ii) Personal Property - In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or
  - (B) With Clerk Of District Court-In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A), or
  - (C) With Recorder Of Deeds Of The District Of Columbia-In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien - For purposes of paragraphs (1) and (4), property shall be deemed to be situated -

- (A) Real Property - In the case of real property, at its physical location; or
- (B) Personal Property - In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to in subsection (e) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

1. Securities
2. Motor vehicles
3. Personal property purchased at retail



Lien # 1548

(g) **Refiling Of Notice.** — For purposes of this section -

(1) **General Rule.**—Unless notice of lien is refilled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) **Place For Filing.**—A notice of lien refilled during the required refiling period shall be effective only -

- (A) if -
  - (i) such notice of lien is refilled in the office in which the prior notice of lien was filed, and
  - (ii) in the case of real property, the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4), and
- (B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) **Required Refiling Period.**—In the case of any notice of lien, the term "required refiling period" means -

- (A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and
- (B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

### Sec. 6325. Release Of Lien Or Discharge Of Property.

(e) **Release Of Lien.** — Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which -

- (1) Liability Satisfied or Unenforceable - The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or
- (2) Bond Accepted-There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

### Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) **Disclosure of Certain Returns and Return Information For Tax Administration Purposes.**—

(2) Disclosure of amount of outstanding lien.-If a notice of lien has been filed pursuant to section 6321(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

## Notice of Federal Tax Lien Under Internal Revenue Laws

District

BALTIMORE, MD

Serial Number

529101222

For Optional Use by Recording Office

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

1991 JAN 24 AM 10:20

Name of Taxpayer DANIEL G. &amp; YOLANDA S. CAPUTE

Residence P.O. BOX 45  
QUEENSTOWN, MD 21658

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refilled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/89	52-1557086	11/19/90	12/19/00	52664.18
Place of Filing CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY CENTREVILLE, MD 21617					Total \$ 52664.18

This notice was prepared and signed at BALTIMORE, MD, on this,the 17th day of January, 19 91

Signature

for S. LYON

Title

MANAGER  
52-01-2601

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien  
Rev. Rul. 71-466, 1971 - 2 C.B. 409)

No. 1549

United States

VS.

Monter - Val on the  
paid, none.

## Notice of Tax Lien

Filed this 23rd day of

1991, at 9:00 a.m.

Clerk (or Registrar).

Form 668 (7) (Rev. 7-89)

### Excerpts From Internal Revenue Code

#### Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

#### Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

#### Sec. 6323. Validity and Priority Against Certain Persons.

(e) **Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.**—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

##### (f) Place For Filing Notice; Form.—

(1) **Place For Filing.**—The notice referred to in subsection (e) shall be filed—

(A) Under State Laws

(i) **Real Property.**—In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) **Personal Property.**—In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) With Clerk Of District Court—In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A), or

(C) With Recorder Of Deeds Of The District Of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) **Situs Of Property Subject To Lien.**—For purposes of paragraphs (1) and (4), property shall be deemed to be situated—

(A) **Real Property.**—In the case of real property, at its physical location; or

(B) **Personal Property.**—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) **Form.**—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

1. Securities
2. Motor vehicles



Lien # 1549

(g) **Refiling Of Notice.**—For purposes of this section—

(1) **General Rule.**—Unless notice of lien is refilled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) **Place For Filing.**—A notice of lien refilled during the required refiling period shall be effective only—

(A) If—

(i) such notice of lien is refilled in the office in which the prior notice of lien was filed; and

(ii) In the case of real property, the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) In any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) **Required Refiling Period.**—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

#### Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) **Release Of Lien.**—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which—

(1) Liability Satisfied or Unenforceable.—The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) **Bond Accepted.**—There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

#### Sec. 6103. Confidentiality and Disclosure Of Returns and Return Information.

(k) **Disclosure Of Certain Returns and Return Information For Tax Administration Purposes.**—

(2) **Disclosure of amount of outstanding lien.**—If a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

Form 668 (Y)

70

Department of the Treasury - Internal Revenue Service

(Rev. 7-89)

## Notice of Federal Tax Lien Under Internal Revenue Laws

District

BALTIMORE, MD

Serial Number

529100754

For Optional Use by Recording Office

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer RENDEZ-VOUS IN THE PARK INC , a CORPORATION

Residence P. O. BOX 665  
STEVENSVILLE, MD 21666

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

1991 JAN 25 AM 9:49

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
941	03/31/88	52-1475073	10/22/90	11/21/00	30131.95
941	06/30/88	52-1475073	10/22/90	11/21/00	12510.71
941	09/30/88	52-1475073	10/22/90	11/21/00	35323.37
941	06/30/90	52-1475073	10/15/90	11/14/00	18439.19
941	09/30/90	52-1475073	11/05/90	12/05/00	3684.58

Place of Filing

CLERK OF THE CIRCUIT COURT  
QUEEN ANNE'S COUNTY  
CENTREVILLE, MD 21617

Total

\$

100089.80

This notice was prepared and signed at BALTIMORE, MD, on this,the 16th day of January, 19 91.

Signature

for D. SPIVAK

Title

REVENUE OFFICER  
52-01-2116

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien  
Rev. Rul. 71-466, 1971-2 C.B. 409)

Form 668 (Y) (Rev. 7-89)

Part 1 - Kept By Recording Office

No.

1530

United States

VS.

Wendy - Novici the  
Paul, come

## Notice of Tax Lien

Filed this

8586

day of

January, 19 91, at 9:50 a.m.

15301, 15301 (90)

Clerk (or Registrar).

Form 668 (7) (Rev. 7-89)

## Excerpts From Internal Revenue Code

## Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

## Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

## Sec. 6323. Validity and Priority Against Certain Persons.

(e) **Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.**—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

## (f) Place For Filing Notice; Form.—

(1) **Place For Filing.**—The notice referred to in subsection (e) shall be filed—

(A) Under State Laws

(i) Real Property.—In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) With Clerk Of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A), or

(C) With Recorder Of Deeds Of The District Of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) **Situs Of Property Subject To Lien.**—For purposes of paragraphs (1) and (4), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) **Form.**—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

1. Securities
2. Motor vehicles
3. Personal property purchased at retail.



Lien # 1550

(g) **Refiling Of Notice.**—For purposes of this section—

(1) **General Rule.**—Unless notice of lien is refilled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) **Place For Filing.**—A notice of lien refilled during the required refiling period shall be effective only—

(A) If—

(i) such notice of lien is refilled in the office in which the prior notice of lien was filed, and

(ii) in the case of real property, the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) **Required Refiling Period.**—In the case of any notice of lien, the term "required refiling period" means—

- (A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and
- (B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

## Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) **Release Of Lien.**—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which—

(1) Liability Satisfied or Unenforceable.—The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) **Bond Accepted.**—There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

## Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

## (k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes.—

(2) **Disclosure of amount of outstanding lien.**—If a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

## Notice of Federal Tax Lien Under Internal Revenue Laws

District

BALTIMORE, MD

Serial Number

529101265

For Optional Use by Recording Office

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer RENDEZ-VOUS IN THE PARK INC, a CORPORATION

Residence P.O. BOX 665  
STEVENSVILLE, MD 21666

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refilled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

1991 JAN 25 AM 9:50

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
941	09/30/87	52-1475073	10/29/90	11/28/00	20490.92
940	12/31/87	52-1475073	10/29/90	11/28/00	6338.09

Place of Filing

CLERK OF THE CIRCUIT COURT  
QUEEN ANNE'S COUNTY  
CENTREVILLE, MD 21617

Total

\$

26829.01

This notice was prepared and signed at BALTIMORE, MD, on this,the 18th day of January, 19 91.

Signature

for D. SPIVACK

Title

REVENUE OFFICER  
52-01-2116

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien  
Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Form 668 (Y) (Rev. 7-89)



1550

United States

vs.

## Release of Tax Lien

Filed this \_\_\_\_\_ day of

\_\_\_\_\_, 19\_\_\_\_\_, M.,

and proper entry made in \_\_\_\_\_

\_\_\_\_\_ Book No. \_\_\_\_\_, page \_\_\_\_\_

\_\_\_\_\_  
Clerk (or Registrar).

Form **668(Z)**

(Rev. April 1984)

Department of the Treasury - Internal Revenue Service

**Certificate of Release of Federal Tax Lien**

District

BALTIMORE, MD

Serial Number

529101265

For Optional Use by Recording Office

RECEIVED  
CLERK, CIRCUIT COURT  
91 JUN 20 AM 10:03  
QUEEN ANNE'S COUNTY

I certify that as to the following-named taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on January 25, 1991, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer RENDEZ-VOUS IN THE PARK INC, a CORPORATION

Residence P.O. BOX 665  
STEVENSVILLE, MD 21666

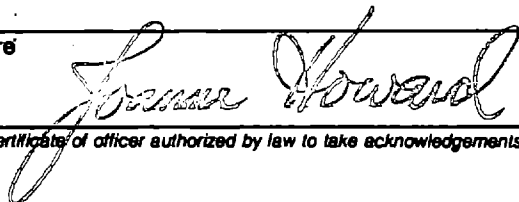
## COURT RECORDING INFORMATION:

Liber  
bp1Page  
90UCC No.  
n/aSerial No.  
1550

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
941	09/30/87	52-1475073	10/29/90	11/28/00	20490.92
940	12/31/87	52-1475073	10/29/90	11/28/00	6338.09
*****					
Place of Filing					
CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY CENTREVILLE, MD 21617					Total \$ 26829.01

This certificate was prepared and signed at BALTIMORE, MD, on this,the 13th day of June, 19 91.

Signature



Title

Chief, SPf

(NOTE: Certificate of officer authorized by law to take acknowledgements is not essential to the validity of Certificate of Release of Federal Tax Lien Rev. Rul. 71-466, 1971-2 C.B. 409)

No. 1551

United States

vs.

Bene Maunty Ave.  
828 Home Mould.  
Stevensville, MD.  
21666

# Notice of Tax Lien

Filed this 25th day of

Jan, 1991, at 3:01 p.m.

for TSP 1, File 90  
Marguerite M. Martin  
Clerk (or Registrar).

Form 668 (Y) (Rev. 12-85)

## Excerpts From Internal Revenue Code

### Sec. 6321. Lien For Taxes.

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

### Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

### Sec. 6323. Validity and Priority Against Certain Persons.

(a) **Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.** — The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

#### (i) Place For Filing Notice; Form. —

- (1) **Place For Filing** — The notice referred to in subsection (a) shall be filed —
  - (A) Under State Laws
    - (i) Real Property — In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and
    - (ii) Personal Property — In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or
  - (B) With Clerk Of District Court — In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A); or
  - (C) With Recorder Of Deeds Of The District Of Columbia — In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

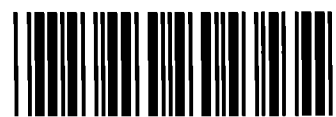
- (2) **Situs Of Property Subject To Lien** — For purposes of paragraphs (1) and (4), property shall be deemed to be situated —
  - (A) Real Property — In the case of real property, at its physical location; or
  - (B) Personal Property — In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) **Form** — The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- 1. Securities
- 2. Motor vehicles
- 3. Personal property purchased at retail



Lien # 1551

#### (g) Refiling Of Notice. — For purposes of this section —

- (1) **General Rule.** — Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.
- (2) **Place For Filing.** — A notice of lien refiled during the required refiling period shall be effective only —
  - (A) if —
    - (i) such notice of lien is refiled in the office in which the prior notice of lien was filed; and
    - (ii) in the case of real property, the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4); and
  - (B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

- (3) **Required Refiling Period.** — In the case of any notice of lien, the term "required refiling period" means —
  - (A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax; and
  - (B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

### Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) **Release Of Lien.** — Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which —

- (1) **Liability Satisfied or Unenforceable** — The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or
- (2) **Bond Accepted** — There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

### Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) **Disclosure of Certain Returns and Return Information For Tax Administration Purposes.** —

- (2) **Disclosure of amount of outstanding lien.** — If a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

(Rev. December 1985)

## Notice of Federal Tax Lien Under Internal Revenue Laws

District Baltimore	Serial Number 529101603	For Optional Use by Recording Office
-----------------------	----------------------------	--------------------------------------

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer

Bens Masonry Incorporated

Residence

828 Monroe Manor Road  
Stevensville, Maryland 21666

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
940	12/31/87	52-1001769	03/07/88	03/07/94	634.98
941	06/30/88	52-1001769	08/29/88	08/29/94	9,211.16
941	09/30/88	52-1001769	11/28/88	11/28/94	4,689.37
941	12/31/88	52-1001769	03/13/89	03/13/95	1,681.84
941	03/31/89	52-1001769	06/19/89	06/19/95	939.29
941	09/30/89	52-1001769	12/11/89	12/11/95	724.91
941	12/31/89	52-1001769	03/12/90	03/12/96	1,112.07
941	06/30/90	52-1001769	09/03/90	09/03/96	6,152.50
941	09/30/90	52-1001769	12/10/90	12/10/96	544.75
Place of Filing Clerk of Circuit Court Queen Anne County Centreville, Maryland 21617					Total \$ 25,690.87

This notice was prepared and signed at Salisbury, Maryland, on this,

the 25<sup>th</sup> day of January, 19 91.

Signature V. Scye	Title Revenue Officer
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(NOTE: Certificate of official authority by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien  
Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Form 668(Y) (Rev. 12-85)

No.

1552

United States

vs.

William &  
Walter  
Walter Walter  
Blair

## Notice of Tax Lien

Filed this

1st

day of

Sept. 19, 1971 at 10:31 a.m.

Clerk (or Registrar).

Form 669 (7) (Rev. 7-69)

## Excerpts From Internal Revenue Code

## Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

## Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

## Sec. 6323. Validity and Priority Against Certain Persons.

(e) **Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.**—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

## (f) Place For Filing Notice; Form.—

(1) **Place For Filing.**—The notice referred to in subsection (a) shall be filed—

(A) Under State Laws

(i) **Real Property.**—In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) **Personal Property.**—In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) **With Clerk Of District Court.**—In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A), or

(C) **With Recorder Of Deeds Of The District Of Columbia.**—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) **Situs Of Property Subject To Lien.**—For purposes of paragraphs (1) and (4), property shall be deemed to be situated—

(A) **Real Property.**—In the case of real property, at its physical location; or

(B) **Personal Property.**—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) **Form.**—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

1. Securities
2. Motor vehicles
3. Personal property purchased at retail



Lien # 1552

(g) **Refiling Of Notice.**—For purposes of this section—

(1) **General Rule.**—Unless notice of lien is refilled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) **Place For Filing.**—A notice of lien refilled during the required refiling period shall be effective only—

(A) if—

(i) such notice of lien is refilled in the office in which the prior notice of lien was filed, and

(ii) in the case of real property, the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) **Required Refiling Period.**—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

## Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) **Release Of Lien.**—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which—

(1) **Liability Satisfied or Unenforceable.**—The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) **Bond Accepted.**—There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

## Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) **Disclosure of Certain Returns and Return Information For Tax Administration Purposes.**—

(2) **Disclosure of amount of outstanding lien.**—If a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

Form 668 (Y)

REFILE Department of the Treasury - Internal Revenue Service

REFILE

(Rev. 7-89)

## Notice of Federal Tax Lien Under Internal Revenue Laws

District **BALTIMORE** Serial Number **528463417** For Optional Use by Recording Office  
 Recorded: 10/21/85  
 11:17 58 1042

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

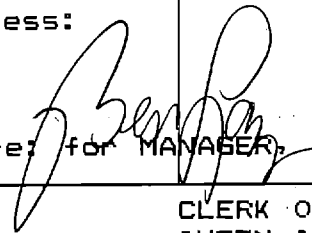
Name of Taxpayer **WILLIAM F WALCZAK**  
**WALCZAK CANVAS SHOP**

Residence **26 S CALVERT ST**  
**BALTIMORE, MD 21202**

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

\*\*\* NOT APPLICABLE TO A REFILED NOTICE \*\*\*

RECEIVED  
 CLERK, CIRCUIT COURT  
 1991 FEB -1 AM 10:31  
 QUEEN ANNE'S COUNTY

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
941	3/31/84	52-1239554	1/7/85	N/A	9353.29
941	6/30/84	52-1239554	5/6/85	N/A	10650.41
941	9/30/84	52-1239554	3/11/85	N/A	6690.01
941	12/31/84	52-1239554	3/18/85	N/A	6973.65
941	3/31/85	52-1239554	7/1/85	N/A	2810.12
NOTICE OF FEDERAL TAX LIEN REFILED					
Serial ID: 529101901	Notice Filed At: QUEEN ANNE'S COUNTY				
New Address:					
Signature: 	for MANAGER, REV & TRANS UNIT			DATE: 01/28/91 Title: MANAGER	
Place of Filing	CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY CENTREVILLE, MD 21617				Total \$ 36477.48

BALTIMORE, MD.

This notice was prepared and signed at \_\_\_\_\_, on this,

17th October 85  
 the \_\_\_\_\_ day of \_\_\_\_\_, 19 \_\_\_\_\_.

Signature /s/ T. Koveil

Title REVENUE OFFICER

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien  
 Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Form 668 (Y) (Rev. 7-89)

Chief, SP1

19th March 2000

Baltimore, MD

CENTREVILLE, MD 21617  
QUEEN ANNE'S COUNTY  
CLERK OF THE CIRCUIT COURT

38477.48

941	03/31/1982	52-1339224	07/01/1982	07/31/1982	03/31/1982
941	12/31/1984	52-1339224	03/18/1982	04/17/1982	04/17/1982
941	02/30/1984	52-1339224	03/11/1982	04/10/1982	04/10/1982
941	02/30/1984	52-1339224	02/06/1982	06/02/1982	06/02/1982
941	03/31/1984	52-1339224	01/07/1982	05/09/1982	05/09/1982

n/a 90  
Page 90  
UCC No. Serial No.  
COURT RECORDING INFORMATION:

BALTIMORE, MD 21205  
26 S CALVERT ST

WALCZAK CANVAS SHOP  
WILLIAM F WALCZAK

1991

February 01

252101901

DELAWARE-MARYLAND

2582

QUEEN ANNE'S COUNTY

000000000000000000

CLERK OF THE CIRCUIT COURT

William F.  
Walczak

1552

Department of the Treasury - Internal Revenue Service  
**Certificate of Release of Federal Tax Lien**

District <b>DELAWARE-MARYLAND</b>	Serial Number <b>529101901</b>	For Use by Recording Office
--------------------------------------	-----------------------------------	-----------------------------

I certify that the following-named taxpayer, under the requirements of section 6325 (a) of the Internal Revenue Code has satisfied the taxes listed below and all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of Internal revenue tax lien was filed on **February 01 1991**, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer **WILLIAM F WALCZAK  
WALCZAK CANVAS SHOP**

Residence **26 S CALVERT ST  
BALTIMORE, MD 21202**


**COURT RECORDING INFORMATION:**

Liber Page UCC No. Serial No.  
n/a 90 n/a 1552

RECEIVED  
CLERK, CIRCUIT COURT  
00 MAR 27 PM 12:46  
QUEEN ANNE'S COUNTY

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
941	03/31/1984	52-1239554	01/07/1985	02/06/1995	9353.29
941	06/30/1984	52-1239554	05/06/1985	06/05/1995	10650.41
941	09/30/1984	52-1239554	03/11/1985	04/10/1995	6690.01
941	12/31/1984	52-1239554	03/18/1985	04/17/1995	6973.65
941	03/31/1985	52-1239554	07/01/1985	07/31/1995	2810.12
*****					
Place of Filing <b>CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY CENTREVILLE, MD 21617</b>					Total \$ <b>36477.48</b>

This notice was prepared and signed at Baltimore, MD, on this,  
the 19th day of March, 2000.

Signature 	Title <b>Chief, SPf</b>
--	----------------------------

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Certificate of Release of Federal Tax Lien Rev. Rul. 71-466, 1971-2 C.B. 409)



No. 1553

United States

VS.

Wittmiller  
Construction, Inc.

## Notice of Tax Lien

Filed this 6th day of

February, 1991 at D.C.

B.P. 90

Clerk (or Registrar).

Form 668 (7) (Rev. 7-89)

### Excerpts From Internal Revenue Code

#### Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

#### Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

#### Sec. 6323. Validity and Priority Against Certain Persons.

(e) **Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.**—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

#### (f) Place For Filing Notice; Form.—

(1) "Place For Filing."—The notice referred to in subsection

(e) shall be filed —

(A) Under State Laws

(i) Real Property — In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property — In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) With Clerk Of District Court—In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A), or

(C) With Recorder Of Deeds Of The District Of Columbia—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) **Situs Of Property Subject To Lien** — For purposes of paragraphs (1) and (4), property shall be deemed to be situated —

(A) Real Property — In the case of real property, at its physical location; or

(B) Personal Property — In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) **Form** — The form and content of the notice referred to in subsection (e) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

1. Securities
2. Motor vehicles
3. Personal property purchased at retail



Lien # 1553

(g) **Refiling Of Notice.** — For purposes of this section —

(1) **General Rule.**—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) **Place For Filing.**—A notice of lien refiled during the required refiling period shall be effective only —

(A) if —

(i) such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(ii) in the case of real property, the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4); and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) **Required Refiling Period.**—In the case of any notice of lien, the term "required refiling period" means —

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax; and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

#### Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) **Release Of Lien.** — Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which —

(1) Liability Satisfied or Unenforceable — The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted—There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

#### Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) **Disclosure of Certain Returns and Return Information For Tax Administration Purposes.**—

(2) Disclosure of amount of outstanding lien.—If a notice of lien has been filed pursuant to section 6321(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

Form 668 (Y)

33

Department of the Treasury - Internal Revenue Service

(Rev. 7-89)

## Notice of Federal Tax Lien Under Internal Revenue Laws

District

BALTIMORE, MD

Serial Number

529102104

For Optional Use by Recording Office

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer KITZMILLER CONSTRUCTION INC, a CORPORATION

Residence 7708 POPLAR LANE  
CLINTON, MD 20735

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refilled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

RECEIVED  
CLERK, CIRCUIT COURT  
1991 FEB -6 AM 10:14  
QUEEN ANNE'S COUNTY

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
940	12/31/87	52-1513377	01/07/91	02/06/01	480.67
Place of Filing CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY CENTREVILLE, MD 21617					Total \$ 480.67

This notice was prepared and signed at BALTIMORE, MD, on this,

the 30th day of January, 19 91

Signature

for D. GORDON

Title

REVENUE OFFICER  
52-01-2645

(NOTE) Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien  
Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Form 668 (Y) (Rev. 7-89)

Part 1 - Kept By Recording Office

No. 1554

United States

VS.

*Bloomington  
Constitution & Co*

# Notice of Tax Lien

Filed this 19th day of

Feb 19 91, at 11:00 m.

*Margaret L. Parker*  
Clerk (or Registrar).

Form 608 (7) (Rev. 7-89)

## Excerpts From Internal Revenue Code

### Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

### Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

### Sec. 6323. Validity and Priority Against Certain Persons.

(e) **Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.**—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

#### (f) Place For Filing Notice; Form.—

(1) Place For Filing.—The notice referred to in subsection (e) shall be filed—

(A) Under State Laws

(i) Real Property.—In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) With Clerk Of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A), or

(C) With Recorder Of Deeds Of The District Of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraphs (1) and (4), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

1. Securities
2. Motor vehicles
3. Personal property purchased at retail



Lien # 1554

(g) **Refiling Of Notice.**—For purposes of this section—

(1) **General Rule.**—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) **Place For Filing.**—A notice of lien refiled during the required refiling period shall be effective only—

(A) if—

(i) such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(ii) In the case of real property, the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) **Required Refiling Period.**—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

### Sec. 6325. Release Of Lien Or Discharge Of Property.

(e) **Release Of Lien.**—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which—

(1) Liability Satisfied or Unenforceable.—The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted.—There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

### Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) **Disclosure of Certain Returns and Return Information For Tax Administration Purposes.**—

(2) Disclosure of amount of outstanding lien.—If a notice of lien has been filed pursuant to section 6321(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

## Notice of Federal Tax Lien Under Internal Revenue Laws

District

BALTIMORE, MD

Serial Number

529102982

For Optional Use by Recording Office

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer BLOOMINGDALE CONSTRUCTION CO., INC.  
a CORPORATION

Residence MAIN ST.  
QUEENSTOWN, MD 21658

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refilled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

RECEIVED  
CLERK, CIRCUIT COURT  
1991 FEB 19 AM 11:21  
QUEEN ANNE'S COUNTY

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
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941

09/30/90

52-0899297

01/07/91

02/06/01

33698.10

Place of Filing

CLERK OF THE CIRCUIT COURT  
QUEEN ANNE'S COUNTY  
CENTREVILLE, MD 21617

Total

\$

33698.10

This notice was prepared and signed at BALTIMORE, MD, on this,

the 6th day of February, 19 91.

Signature

for L. RIVERA

Title

REVENUE OFFICER  
52-01-2625

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien  
Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Form 668 (Y) (Rev. 7-89)

No.

1555

United States

VS.

Rhea E. Berber

## Notice of Tax Lien

Filed this

19th

day of

Feb. 1991, at 11:11 A.M.

TSP 1 7d/10 98

Margaret W. Mendenhall  
Clerk (or Registrar).

Form 668 (7) (Rev. 7-89)

## Excerpts From Internal Revenue Code

## Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

## Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

## Sec. 6323. Validity and Priority Against Certain Persons.

(e) **Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.**—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

## (f) Place For Filing Notice; Form.—

(1) Place For Filing.—The notice referred to in subsection (a) shall be filed—

(A) Under State Laws

(i) Real Property.—In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) With Clerk Of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A), or

(C) With Recorder Of Deeds Of The District Of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraphs (1) and (4), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

1. Securities
2. Motor vehicles
3. Personal property purchased at retail



Lien # 1555

(g) **Refiling Of Notice.**—For purposes of this section—

(1) **General Rule.**—Unless notice of lien is refilled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) **Place For Filing.**—A notice of lien refilled during the required refiling period shall be effective only—

(A) If—

(i) such notice of lien is refilled in the office in which the prior notice of lien was filed, and

(ii) in the case of real property, the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) **Required Refiling Period.**—In the case of any notice of lien, the term "required refiling period" means—

- (A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and
- (B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

## Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) **Release Of Lien.**—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which—

(1) Liability Satisfied or Unenforceable.—The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted.—There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

## Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) **Disclosure of Certain Returns and Return Information For Tax Administration Purposes.**—

(2) Disclosure of amount of outstanding lien.—If a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

Form 668 (Y)

(Rev. 7-89)

Department of the Treasury - Internal Revenue Service

## Notice of Federal Tax Lien Under Internal Revenue Laws

District

BALTIMORE, MD

Serial Number

529103120

For Optional Use by Recording Office

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer RHEES E BURKET

Residence POBOX 104  
CENTREVILLE, MD 21617-0104

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

RECEIVED  
CLERK OF CIRCUIT COURT  
1991 FEB 19 AM 11:21  
QUEEN ANNE'S COUNTY

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/89	218-20-0211	06/11/90	07/11/00	400.00

Place of Filing

CLERK OF THE CIRCUIT COURT  
QUEEN ANNE'S COUNTY  
CENTREVILLE, MD 21617

Total

\$

400.00

This notice was prepared and signed at BALTIMORE, MD, on this,the 7th day of February, 19 91.

Signature

for *Michael Hart*  
ACS

Title

MANAGER

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien  
Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Form 668 (Y) (Rev. 7-89)

Part 1 - Kept By Recording Office



Form 668 (Z)  
(Rev. 5-94)

Department of the Treasury - Internal Revenue Service  
**Certificate of Release of Federal Tax Lien**

District <b>DELAWARE/MARYLAND</b>	Serial Number <b>529103120</b>	For Use by Recording Office
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I certify that as to the following-name taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on February 19 19 91, is authorized to note the books to show the release of this lien for these taxes and additions

RECEIVED  
CLERK, CIRCUIT COURT  
96 APR 22 AM 9:47  
QUEEN ANNE'S COUNTY

Name of Taxpayer **RHEES E BURKET**

Residence **POBOX 104  
CENTREVILLE, MD 21617-0104**

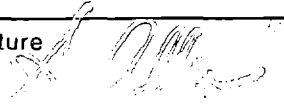
**COURT RECORDING INFORMATION:**

Liber	Page	UCC No.	Serial No.
tsp1	90	n/a	1555

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/89	218-20-0211	06/11/90	07/11/00	400.00
*****	*****	*****	*****	*****	*****

Place of Filing <b>CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY CENTREVILLE, MD 21617</b>	Total	\$ <b>400.00</b>
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This notice was prepared and signed at BALTIMORE, MD, on this,  
the 04th day of April, 19 96.

Signature 	Title <b>Chief, SPf</b>
--	----------------------------

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Certificate of Release of Federal Tax lien Rev. Rul. 71-466, 1971-2 C.B. 409)



No. 1556

United States

VS.

*Maureen McCarroll M.  
Miller*

## Notice of Tax Lien

Filed this

*19th*

day of

*Feb*

*19*

*91*

at *11:21* a.m.

*TSP 1 Feb 10 90*

*Maureen McCarroll M.  
Miller*  
Clerk (or Registrar).

Form 668 (7) (Rev. 7-89)

### Excerpts From Internal Revenue Code

#### Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

#### Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

#### Sec. 6323. Validity and Priority Against Certain Persons.

(a) **Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.**—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

#### (f) Place For Filing Notice; Form.

- (1) Place For Filing - The notice referred to in subsection (a) shall be filed -
- (A) Under State Laws
- (i) Real Property - In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and
- (ii) Personal Property - In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or
- (B) With Clerk Of District Court - In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A), or
- (C) With Recorder Of Deeds Of The District Of Columbia - In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien - For purposes of paragraphs (1) and (4), property shall be deemed to be situated -

- (A) Real Property - In the case of real property, at its physical location; or
- (B) Personal Property - In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to in subsection (e) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

1. Securities
2. Motor vehicles
3. Personal property purchased at retail



Lien # 1556

(g) **Refiling Of Notice.** - For purposes of this section -

(1) **General Rule.** - Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) **Place For Filing.** - A notice of lien refiled during the required refiling period shall be effective only -

- (A) If -
- (i) such notice of lien is refiled in the office in which the prior notice of lien was filed, and
- (ii) In the case of real property, the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4), and
- (B) In any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) **Required Refiling Period.** - In the case of any notice of lien, the term "required refiling period" means -

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

#### Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) **Release Of Lien.** - Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any Internal Revenue tax not later than 30 days after the day on which -

(1) Liability Satisfied or Unenforceable - The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted - There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

#### Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) **Disclosure of Certain Returns and Return Information For Tax Administration Purposes.** -

(2) Disclosure of amount of outstanding lien. - If a notice of lien has been filed pursuant to section 6321(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

## Notice of Federal Tax Lien Under Internal Revenue Laws

District

BALTIMORE, MD

Serial Number

529103057

For Optional Use by Recording Office

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer MAURICE M &amp; CAROLINE M MILLER JR

Residence 208 WINELAND WAY  
STEVENSVILLE, MD 21666-9684

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

RECEIVED  
CLERK, CIRCUIT COURT  
1991 FEB 19 AM 11:21  
QUEEN ANNE'S COUNTY

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
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1040	12/31/89	222-24-0367	07/09/90	08/08/00	3582.34
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Place of Filing

CLERK OF THE CIRCUIT COURT  
QUEEN ANNE'S COUNTY  
CENTREVILLE, MD 21617

Total

\$

3582.34

This notice was prepared and signed at BALTIMORE, MD, on this,

the 7th day of February 19 91

Signature

for

W. Blochmore

ACS

Title

MANAGER

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien  
Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Form 668 (Y) (Rev. 7-89)

1556

United States

vs.

Maurice M. & Carolene M.  
Miller, Jr.  
208 Wineland Way  
Stevensville, MD. 21666-  
9684

Release of Tax Lien

Filed this 18th day of

Apr. 19 91 10:17 A.M.

and proper entry made in TSP 1

Book No. 1, page 1

Marguerite W. Markin  
Clerk (or Registrar).

Form 668(Z)

(Rev. April 1984)

Department of the Treasury - Internal Revenue Service

## Certificate of Release of Federal Tax Lien

District

BALTIMORE, MD

Serial Number

529103057

For Optional Use by Recording Office

I certify that as to the following-named taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on February 19, 19 91, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer MAURICE M &amp; CAROLINE M MILLER JR .

Residence 208 WINELAND WAY  
STEVENSVILLE, MD 21666-9684

## COURT RECORDING INFORMATION:

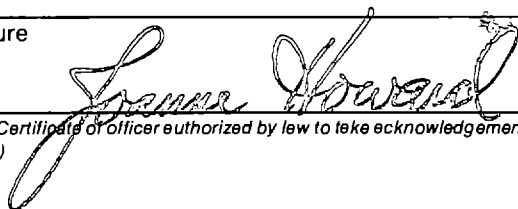
Liber	Page	UCC No.	Serial No.
tsp1	90	n/a	1556

RECEIVED  
CLERK, CIRCUIT COURT  
1991 APR 18 AM 10:17  
QUEEN ANNE'S COUNTY

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/89	222-24-0367	07/09/90	08/08/00	3582.34
*****					
Place of Filing					
CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY CENTREVILLE, MD 21617					
Total					\$ 3582.34

This certificate was prepared and signed at BALTIMORE, MD, on this,the 11th day of April, 19 91.

Signature



Title

Chief, SPf

(NOTE: Certificate of officer authorized by law to take acknowledgements is not essential to the validity of Certificate of Release of Federal Tax Lien Rev. Rul. 71-466, 1971-2 C.B. 409)

No. 1557

United States

VS.

Chaepeels Rebuilding Co.  
Inc.

## Notice of Tax Lien

Filed this 19 day of

Feb, 19 91, at 11:22 a.m.

Marguerite M. Mader  
Clerk (or Registrar).

Form 688 (7) (Rev. 7-89)

## Excerpts From Internal Revenue Code

## Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

## Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

## Sec. 6323. Validity and Priority Against Certain Persons.

(a) **Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.**—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

(f) **Place For Filing Notice; Form.**—

- (1) **Place For Filing** - The notice referred to in subsection (a) shall be filed -
- (A) **Under State Laws**
- (i) **Real Property** - In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and
- (ii) **Personal Property** - In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or
- (B) **With Clerk Of District Court** - In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A), or
- (C) **With Recorder Of Deeds Of The District Of Columbia** - In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) **Situs Of Property Subject To Lien** - For purposes of paragraphs (1) and (4), property shall be deemed to be situated -

- (A) **Real Property** - In the case of real property, at its physical location; or
- (B) **Personal Property** - In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) **Form** - The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid, notwithstanding any other provision of law regarding the form or content of a notice of lien.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

1. Securities
2. Motor vehicles
3. Personal property subject to a lien



Lien # 1557

(g) **Refiling Of Notice.** - For purposes of this section -

(1) **General Rule.**—Unless notice of lien is refilled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) **Place For Filing.**—A notice of lien refilled during the required refiling period shall be effective only -

- (A) If -
- (i) such notice of lien is refilled in the office in which the prior notice of lien was filed, and
- (ii) In the case of real property, the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4), and
- (B) In any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) **Required Refiling Period.**—In the case of any notice of lien, the term "required refiling period" means -

- (A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and
- (B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

## Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) **Release Of Lien.** - Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which -

(1) **Liability Satisfied or Unenforceable** - The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) **Bond Accepted** - There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

## Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) **Disclosure of Certain Returns and Return Information For Tax Administration Purposes.**—

(2) **Disclosure of amount of outstanding lien.** - If a notice of lien has been filed pursuant to section 6321(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

## Notice of Federal Tax Lien Under Internal Revenue Laws

District <b>BALTIMORE, MD</b>	Serial Number <b>529103111</b>	For Optional Use by Recording Office
----------------------------------	-----------------------------------	--------------------------------------

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer **CHESAPEAKE DISTRIBUTING CO INC**  
**a CORPORATION**

Residence **PO BOX 198**  
**QUEENSTOWN, MD 21658-0198**

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

RECEIVED  
CLERK, CIRCUIT COURT  
1991 FEB 19 AM 11:22  
QUEEN ANNE'S COUNTY

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
941	12/31/89	52-1045128	03/19/90	04/18/00	3736.29
941	03/31/90	52-1045128	06/18/90	07/18/00	1040.00
Place of Filing  CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY CENTREVILLE, MD 21617					Total \$ 4776.29

This notice was prepared and signed at BALTIMORE, MD, on this,

the 7th day of February 19 91.

Signature  for <u>W. Blackmore</u> ACS	Title  MANAGER
---	----------------------

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien  
Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Form 668 (Y) (Rev. 7-89)

No. 1558

United States

VS.

James T. Jackson

## Notice of Tax Lien

Filed this 22nd day of

Feb., 1991, at 3:47 P.M.

Magistrate W. M. Martin  
Clerk (or Registrar).

Form 668 (7) (Rev. 7-89)

## Excerpts From Internal Revenue Code

## Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

## Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

## Sec. 6323. Validity and Priority Against Certain Persons.

(a) **Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.**—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

## (f) Place For Filing Notice; Form.—

- (1) Place For Filing.—The notice referred to in subsection (a) shall be filed—
- (A) Under State Laws
- (i) Real Property.—In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and
- (ii) Personal Property.—In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or
- (B) With Clerk Of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A), or
- (C) With Recorder Of Deeds Of The District Of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraphs (1) and (4), property shall be deemed to be situated—

- (A) Real Property.—In the case of real property, at its physical location; or
- (B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

1. Securities
2. Motor vehicles
3. Personal property purchased at retail



Lien # 1558

(g) **Refiling Of Notice.**—For purposes of this section—

(1) **General Rule.**—Unless notice of lien is raffled in the manner prescribed in paragraph (2) during the required raffling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such raffling period.

(2) **Place For Filing.**—A notice of lien raffled during the required raffling period shall be effective only—

- (A) if—
- (i) such notice of lien is raffled in the office in which the prior notice of lien was filed, and
- (ii) In the case of real property, the fact of raffling is entered and recorded in an index to the extent required by subsection (f) (4), and
- (B) In any case in which, 90 days or more prior to the date of a raffling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) **Required Refiling Period.**—In the case of any notice of lien, the term "required raffling period" means—

- (A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and
- (B) the one-year period ending with the expiration of 6 years after the close of the preceding required raffling period for such notice of lien.

## Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) **Release Of Lien.**—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which—

(1) Liability Satisfied or Unenforceable.—The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted.—There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

## Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) **Disclosure of Certain Returns and Return Information For Tax Administration Purposes.**—

(2) Disclosure of amount of outstanding lien.—If a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

## Notice of Federal Tax Lien Under Internal Revenue Laws

District

BALTIMORE, MD

Serial Number

529103900

For Optional Use by Recording Office

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer JAMES K JACKSON

Residence 21 H QUEEN VICTORIA WAY  
CHESTER, MD 21619-9400

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refilled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

RECEIVED  
CLERK, CIRCUIT COURT  
1991 FEB 22 AM 9:47  
QUEEN ANNE'S COUNTY

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/79	211-30-8571	06/17/85	07/17/95	34355.79
1040	12/31/80	211-30-8571	06/17/85	07/17/95	15057.53

Place of Filing

CLERK OF THE CIRCUIT COURT  
QUEEN ANNE'S COUNTY  
CENTREVILLE, MD 21617

Total

\$

49413.32

This notice was prepared and signed at BALTIMORE, MD, on this,

the 14th day of February, 19 91

Signature

for



ACS

Title

MANAGER

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien  
Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Form 668 (Y) (Rev. 7-89)



1558

Form 668 (Z)

(Rev. 5-84)

Department of the Treasury - Internal Revenue Service  
**Certificate of Release of Federal Tax Lien**

District BALTIMORE, MD	Serial Number 529103900	For Use by Recording Office
---------------------------	----------------------------	-----------------------------

I certify that as to the following-name taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of Internal revenue tax lien was filed on February 22 19 95, is authorized to note the books to show the release of this lien for these taxes and additions

Name of Taxpayer JAMES K JACKSON

Residence 21 H QUEEN VICTORIA WAY  
 CHESTER, MD 21619-9400

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
polio 90	tspl	n/a	1558

RECEIVED  
 CLERK, CIRCUIT COURT  
 95 JUN 27 AM 9:41  
 QUEEN ANNE'S COUNTY

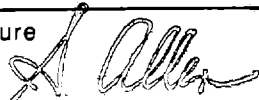
Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/79	211-30-8571	06/17/85	07/17/95	34355.79
1040	12/31/80	211-30-8571	06/17/85	07/17/95	15057.53
*****					

Place of Filing CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY CENTREVILLE, MD 21617	Total \$ 49413.32
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This notice was prepared and signed at BALTIMORE, MD, on this,

the 19th day of June, 19 95.

Signature



Title

Chief, SPF

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Certificate of Release of Federal Tax Lien Rev. Rul. 71-466, 1971-2 C.B. 409)

No. 1559

United States

VS.

Robert B. &  
Lucy B. Henry

## Notice of Tax Lien

Filed this

3rd

day of

Feb. 19 91 at 9:47 A.M.

Clerk (or Registrar).

Form 668 (7) (Rev. 7-89)

### Excerpts From Internal Revenue Code

#### Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

#### Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

#### Sec. 6323. Validity and Priority Against Certain Persons.

(a) **Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.**—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of security interest, mechanic's lienor, or judgment lien creditor or notice thereof which meets the requirements of subsection (b) has been filed by the Secretary.

#### (b) Place For Filing Notice; Form.—

- (1) **Place For Filing.**—The notice referred to in subsection (a) shall be filed—
- (A) **Under State Laws.**
- (i) **Real Property.**—In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and
- (ii) **Personal Property.**—In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or
- (B) **With Clerk Of District Court.**—In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A); or
- (C) **With Recorder Of Deeds Of The District Of Columbia.**—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) **Situs Of Property Subject To Lien.**—For purposes of paragraphs (1) and (4), property shall be deemed to be situated—

- (A) **Real Property.**—In the case of real property, at its physical location; or
- (B) **Personal Property.**—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) **Form.**—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

1. Securities
2. Motor vehicles
3. Personal property purchased at retail



Lien # 1559

(g) **Refiling Of Notice.**—For purposes of this section—

(1) **General Rule.**—Unless notice of lien is refilled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) **Place For Filing.**—A notice of lien refilled during the required refiling period shall be effective only—

- (A) If—
- (i) such notice of lien is refilled in the office in which the prior notice of lien was filed; and
- (ii) in the case of real property, the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4); and
- (B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) **Required Refiling Period.**—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax; and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

#### Sec. 6325. Release Of Lien Or Discharge Of Property.

(e) **Release Of Lien.**—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which—

(1) **Liability Satisfied or Unenforceable.**—The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) **Bond Accepted.**—There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon as may be specified by such regulations.

#### Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) **Disclosure of Certain Returns and Return Information For Tax Administration Purposes.**—

(2) **Disclosure of amount of outstanding lien.**—If a notice of lien has been filed pursuant to section 6321(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

## Notice of Federal Tax Lien Under Internal Revenue Laws

District

BALTIMORE, MD

Serial Number

529103770

For Optional Use by Recording Office

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer ROBERT J &amp; LUCY Z RENY

Residence GENERAL DELIVERY  
SUDLERSVILLE, MD 21668-9999

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

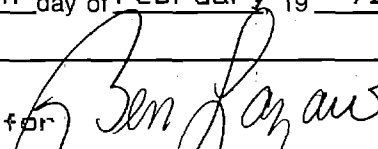
RECEIVED  
CLERK OF THE CIRCUIT COURT  
1991 FEB 22 AM 9:47  
QUEEN ANNE'S COUNTY

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/87	141-62-8009	10/22/90	11/21/00	4086.83
Place of Filing CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY CENTREVILLE, MD 21617					Total \$ 4086.83

This notice was prepared and signed at BALTIMORE, MD, on this,

the 14th day of February 19 91

Signature



ACS

Title

MANAGER

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien  
Rev. Rul. 71-466, 1971 - 2 C.B. 409)

No. 1560

United States

VS.

*Robert J. Henry*

## Notice of Tax Lien

Filed this 22nd day of

Feb, 1991, at NY, N.Y.

*Monmouth*  
Clerk (or Registrar).

Form 668 (V) (Rev. 7-89)

### Excerpts From Internal Revenue Code

#### Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

#### Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

#### Sec. 6323. Validity and Priority Against Certain Persons.

(e) **Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.**—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

#### (f) Place For Filing Notice; Form.—

(1) **Place For Filing.**—The notice referred to in subsection (a) shall be filed—

(A) Under State Laws

(i) **Real Property.**—In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) **Personal Property.**—In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) **With Clerk Of District Court.**—In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A), or

(C) **With Recorder Of Deeds Of The District Of Columbia.**—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) **Situs Of Property Subject To Lien.**—For purposes of paragraphs (1) and (4), property shall be deemed to be situated—

(A) **Real Property.**—In the case of real property, at its physical location; or

(B) **Personal Property.**—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) **Form.**—The form and content of the notice referred to in subsection (e) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

1. Securities
2. Motor vehicles
3. Personal property purchased at retail



Lien # 1560

(g) **Refiling Of Notice.**—For purposes of this section—

(1) **General Rule.**—Unless notice of lien is refilled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) **Place For Filing.**—A notice of lien refilled during the required refiling period shall be effective only—

(A) if—

(i) such notice of lien is refilled in the office in which the prior notice of lien was filed; and

(ii) in the case of real property, the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4); and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) **Required Refiling Period.**—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax; and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

#### Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) **Release Of Lien.**—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which—

(1) **Liability Satisfied or Unenforceable.**—The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) **Bond Accepted.**—There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

#### Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) **Disclosure of Certain Returns and Return Information For Tax Administration Purposes.**—

(2) **Disclosure of amount of outstanding lien.**—If a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

## Notice of Federal Tax Lien Under Internal Revenue Laws

District

BALTIMORE, MD

Serial Number

529103769

For Optional Use by Recording Office

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer ROBERT J RENY

Residence GENERAL DELIVERY  
SUDLERSVILLE, MD 21668-9999

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refilled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

RECEIVED  
CLERK CIRCUIT COURT  
1991 FEB 22 AM 9:47  
QUEEN ANNE'S COUNTY

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/86	141-62-8009	09/25/89	10/25/99	2384.29
Place of Filing CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY CENTREVILLE, MD 21617					Total \$ 2384.29

This notice was prepared and signed at BALTIMORE, MD, on this,the 14th day of February, 1991

Signature

ACS

Title

MANAGER

(NOTE: Certificate of officer/authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien  
Rev. (Rul. 71-466, 1971 - 2 C.B. 409)

1560

United States

vs.

Robert J. Reng

## Release of Tax Lien

Filed this 16<sup>th</sup> day of

April, 1992 1:30 P M.,

and proper entry made in \_\_\_\_\_

TSP Book No. 1, page 90

Margaret W. Mosher  
Clerk (or Registrar).

Form **668(Z)**

(Rev. April 1984)

Department of the Treasury - Internal Revenue Service

**Certificate of Release of Federal Tax Lien**

District

BALTIMORE, MD

Serial Number

529103769

For Optional Use by Recording Office

I certify that as to the following-named taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on February 22, 1991, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer **ROBERT J RENY**Residence **GENERAL DELIVERY  
SUDLERSVILLE, MD 21668-9999**

## COURT RECORDING INFORMATION:

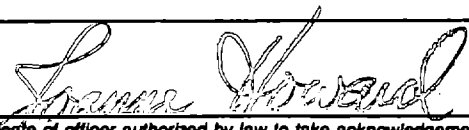
Liber	Page	UCC No.	Serial No.
polio 90	tspl	n/a	1560

RECEIVED  
CLERK, CIRCUIT COURT  
92 APR -6 PM 1:30  
QUEEN ANNE'S COUNTY

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/86	141-62-8009	09/25/89	10/25/99	2384.29
*****					
Place of Filing  CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY CENTREVILLE, MD 21617					Total \$  2384.29

This certificate was prepared and signed at BALTIMORE, MD, on this,the 27th day of March, 19 92.

Signature



Title

Chief, SPf

(NOTE: Certificate of officer authorized by law to take acknowledgements is not essential to the validity of Certificate of Release of Federal Tax Lien Rev. Rul. 71-466, 1971-2 C.B. 409)



No.

15261

United States

VS.

Architectural Metal  
Specialties, Inc.

## Notice of Tax Lien

Filed this

22nd

day of

March 1991 at 9:42 A.M.

7501, Plaza 90

Clerk (or Registrar).

Form 668 (7) (Rev. 7-89)

## Excerpts From Internal Revenue Code

## Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

## Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

## Sec. 6323. Validity and Priority Against Certain Persons.

(a) **Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.**—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

## (f) Place For Filing Notice; Form.—

(1) "Place For Filing" - The notice referred to in subsection (e) shall be filed -

- (A) Under State Laws
- (i) Real Property - In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and
- (ii) Personal Property - In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or
- (B) With Clerk Of District Court - In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A), or
- (C) With Recorder Of Deeds Of The District Of Columbia - In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) **Situs Of Property Subject To Lien** - For purposes of paragraphs (1) and (4), property shall be deemed to be situated -

(A) Real Property - In the case of real property, at its physical location; or

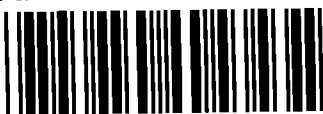
(B) Personal Property - In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) **Form** - The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

1. Securities
2. Motor vehicles
3. Personal property purchased at retail



Lien # 1561

(g) **Refiling Of Notice.** - For purposes of this section -

(1) **General Rule.**—Unless notice of lien is refilled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) **Place For Filing.**—A notice of lien refilled during the required refiling period shall be effective only -

- (A) If -
- (i) such notice of lien is refilled in the office in which the prior notice of lien was filed; and
- (ii) in the case of real property, the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4), and
- (B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) **Required Refiling Period.**—In the case of any notice of lien, the term "required refiling period" means -

- (A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and
- (B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

## Sec. 6325. Release Of Lien Or Discharge Of Property.

(e) **Release Of Lien.** - Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which -

(1) Liability Satisfied or Unenforceable - The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted - There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

## Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) **Disclosure of Certain Returns and Return Information For Tax Administration Purposes.**—

(2) **Disclosure of amount of outstanding lien.**—If a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

## Notice of Federal Tax Lien Under Internal Revenue Laws

District

BALTIMORE, MD

Serial Number

529104100

For Optional Use by Recording Office

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer ARCHITECTURAL METAL SPECIALISTS INC

a CORPORATION

Residence 14 KENT TOWNE MARKET SUITE 400  
CHESTER, MD 21619-9626

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refilled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

RECEIVED  
CLERK, CIRCUIT COURT  
1991 FEB 22 AM 9:47  
QUEEN ANNE'S COUNTY

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
941	12/31/88	52-1574338	06/05/89	07/05/99	5414.02

Place of Filing

CLERK OF THE CIRCUIT COURT  
QUEEN ANNE'S COUNTY  
CENTREVILLE, MD 21617

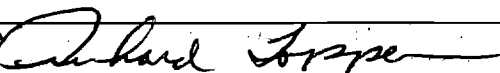
Total

\$

5414.02

This notice was prepared and signed at BALTIMORE, MD, on this,the 14th day of February, 19 91

Signature

  
for ACS

Title

MANAGER

No.

1562

United States

vs.

*Steven Development  
Corp. Ltd.*

# Notice of Tax Lien

Filed this

23rd

day of

1991

at 9:17 a.m.

Clerk (or Registrar).

Form 668 (7) (Rev. 7-89)

## Excerpts From Internal Revenue Code

### Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

### Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

### Sec. 6323. Validity and Priority Against Certain Persons.

(e) **Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.**—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of security interest, mechanic's lienor, or judgment lien creditor or notice thereof which meets the requirements of subsection (a) has been filed by the Secretary.

#### (f) **Place For Filing Notice; Form.**—

(1) **Place For Filing**—The notice referred to in subsection (a) shall be filed—

(A) Under State Laws

(i) Real Property—In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property—In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) With Clerk Of District Court—In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A), or

(C) With Recorder Of Deeds Of The District Of Columbia—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) **Situs Of Property Subject To Lien**—For purposes of paragraphs (1) and (4), property shall be deemed to be situated—

(A) Real Property—In the case of real property, at its physical location; or

(B) Personal Property—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) **Form**—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

1. Securities
2. Motor vehicles
3. Personal property purchased at retail



Lien # 1562

(g) **Refiling Of Notice.**—For purposes of this section—

(1) **General Rule.**—Unless notice of lien is refilled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) **Place For Filing.**—A notice of lien refilled during the required refiling period shall be effective only—

(A) If—

(i) such notice of lien is refilled in the office in which the prior notice of lien was filed, and

(ii) in the case of real property, the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) **Required Refiling Period.**—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

### Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) **Release Of Lien.**—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which—

(1) Liability Satisfied or Unenforceable—The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted—There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

### Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) **Disclosure of Certain Returns and Return Information For Tax Administration Purposes.**—

(2) **Disclosure of amount of outstanding lien.**—If a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

Form 668 (Y)

33

Department of the Treasury - Internal Revenue Service

(Rev. 7-89)

## Notice of Federal Tax Lien Under Internal Revenue Laws

District

BALTIMORE, MD

Serial Number

529103820

For Optional Use by Recording Office

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer STEVENS DEVELOPMENT GROUP LTD, a CORPORATION  
STEVENSVILLE MD

Residence PO BOX 129  
STEVENSVILLE, MD 21666-0129

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

RECEIVED  
CLERK, CIRCUIT COURT  
1991 FEB 22 AM 9:47  
QUEEN ANNE'S COUNTY

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
941	03/31/90	52-1448894	09/24/90	10/24/00	10987.31
941	06/30/90	52-1448894	09/17/90	10/17/00	7546.51
Place of Filing CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY CENTREVILLE, MD 21617					Total \$ 18533.82

This notice was prepared and signed at BALTIMORE, MD, on this,

the 14th day of February, 19 91

Signature

for D. M. Noremaker ACS

Title

MANAGER

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien  
Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Form 668 (Y) (Rev. 7-89)

Part 1 - Kept By Recording Office

No. 1563

United States

VS.

Daniel W. &  
Suzanne S.  
Deputies

## Notice of Tax Lien

Filed this 22nd day ofFeb, 1991, at 947 m.

Clerk (or Registrar).

Form 668 (7) (Rev. 7-89)

## Excerpts From Internal Revenue Code

## Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

## Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

## Sec. 6323. Validity and Priority Against Certain Persons.

(a) **Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.**—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of security interest, mechanic's lienor, or judgment lien creditor if notice thereof which meets the requirements of subsection has been filed by the Secretary.

## (f) Place For Filing Notice; Form.—

- (1) Place For Filing - The notice referred to in subsection (a) shall be filed -
- (A) Under State Laws
- (i) Real Property - In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and
- (ii) Personal Property - In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or
- (B) With Clerk Of District Court - In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A), or
- (C) With Recorder Of Deeds Of The District Of Columbia - In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) **Situs Of Property Subject To Lien** - For purposes of paragraphs (1) and (4), property shall be deemed to be situated -

- (A) Real Property - In the case of real property, at its physical location; or
- (B) Personal Property - In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) **Form** - The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

1. Securities
2. Motor vehicles
3. Personal property purchased at retail



Lien # 1563

(g) **Refiling Of Notice.** - For purpose of this section -

(1) **General Rule.**—Unless notice of lien is refilled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) **Place For Filing.**—A notice of lien refilled during the required refiling period shall be effective only -

- (A) If -
- (i) such notice of lien is refilled in the office in which the prior notice of lien was filed, and
- (ii) In the case of real property, the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4), and
- (B) In any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) **Required Refiling Period.**—In the case of any notice of lien, the term "required refiling period" means -

- (A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and
- (B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

## Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) **Release Of Lien.**—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which -

(1) Liability Satisfied or Unenforceable - The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) **Bond Accepted.**—There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

## Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) **Disclosure of Certain Returns and Return Information For Tax Administration Purposes.**—

(2) **Disclosure of amount of outstanding lien.**—If a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

Form 668 (Y)

70

Department of the Treasury - Internal Revenue Service

(Rev. 7-89)

## Notice of Federal Tax Lien Under Internal Revenue Laws

District

BALTIMORE, MD

Serial Number

529103691

For Optional Use by Recording Office

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer DANIEL G. &amp; YOLANDA S. CAPUTO

Residence P. O. BOX 45  
QUEENSTOWN, MD 21658

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

RECEIVED  
CLERK, CIRCUIT COURT  
1991 FEB 22 AM 9:47  
QUEEN ANNE'S COUNTY

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
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1040	12/31/89	195-22-1535	11/19/90	12/19/00	52664.18
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THIS LIEN IS FILED TO MODIFY LIEN NUMBER 529101222 RECORDED JANUARY 24, 1991  
BY REFLECTING A CORRECT NAME AND IDENTIFYING NUMBER.

Place of Filing

CLERK OF THE CIRCUIT COURT  
QUEEN ANNE'S COUNTY  
CENTREVILLE, MD 21617

Total

\$

52664.18

This notice was prepared and signed at BALTIMORE, MD, on this,the 13th day of February 19 91.

Signature

for S. LYON

Title

MANAGER  
52-01-2601

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien  
Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Form 668 (Y) (Rev. 7-89)

1563

United States

vs.

Daniel B. & Yolanda S.  
Copato

## Release of Tax Lien

Filed this 30<sup>th</sup> day of

April, 19 91 11:27A M.,

and proper entry made in \_\_\_\_\_

TSP1 Book No. 1, page 90

Marguerite W. Markin  
Clerk (or Registrar).

Form **668(Z)**

28

Department of the Treasury - Internal Revenue Service

(Rev. April 1984)

**Certificate of Release of Federal Tax Lien**

District

Serial Number

For Optional Use by Recording Office

BALTIMORE, MD

529103691

I certify that as to the following-named taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on February 22, 19 91, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer **DANIEL G. & YOLANDA S. CAPUTO**Residence **P. O. BOX 45  
QUEENSTOWN, MD 21658**

## COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
polio 90	tspl	n/a	1558

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/89	195-22-1535	11/19/90	12/19/00	52664.18
*****					

Place of Filing

**CLERK OF THE CIRCUIT COURT  
QUEEN ANNE'S COUNTY  
CENTREVILLE, MD 21617**
**Total****\$****52664.18**This certificate was prepared and signed at BALTIMORE, MD, on this,the 24th day of April, 19 91.

Signature

*Joanne Howard*

Title

Chief, SPf

(NOTE: Certificate of officer authorized by law to take acknowledgements is not essential to the validity of Certificate of Release of Federal Tax Lien Rev. Rul. 71-466, 1971-2 C.B. 409)

Form **668(Z)** (Rev. 4-84)



No. 1564

United States

VS.

*Edward W. Nelson*

## Notice of Tax Lien

Filed this 1st

day of

March 19, at 10:17 a.m.RP1, 1st 90*Marjorie W. Pearson*  
Clerk (or Registrar).

Form 668 (Y) (Rev. 1-91)

## Excerpts From Internal Revenue Code

## Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

## Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

## Sec. 6323. Validity and Priority Against Certain Persons.

(a) **Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.**—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice (hereof which means the requirements of subsection (f) has been filed by the Secretary.

(f) **Place For Filing Notice; Form.**—

(1) **Place For Filing**—The notice referred to in subsection (a) shall be filed—

(A) Under State Laws—

(i) Real Property—In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property—In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; except that State law merely conforming to reenacting Federal law establishing a national filing system does not constitute a second office for filing as designated by the laws of such State; or

(B) With Clerk Of District Court—In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A), or

(C) With Recorder Of Deeds Of The District Of Columbia—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) **Situs Of Property Subject To Lien**—For purposes of paragraphs (1) and (4), property shall be deemed to be situated—

(A) Real Property—In the case of real property, at its physical location; or

(B) Personal Property—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) **Form**—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

1. Securities
2. Motor vehicles



Lien # 1564

(g) **Refiling Of Notice.**—For purposes of this section—

(1) **General Rule.**—Unless notice of lien is refilled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f) after the expiration of such refiling period.

(2) **Place For Filing.**—A notice of lien refilled during the required refiling period shall be effective only—

(A) If—

(i) such notice of lien is refilled in the office in which the prior notice of lien was filed; and

(ii) in the case of real property, and the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) In any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) **Required Refiling Period.**—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 10 years after the date of the assessment of the tax; and

(B) the one-year period ending with the expiration of 10 years after the close of the preceding required refiling period for such notice of lien.

## Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) **Release Of Lien.**—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any Internal revenue tax not later than 30 days after the day on which—

(1) Liability Satisfied or Unenforceable—The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted—There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

## Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) **Disclosure of Certain Returns and Return Information For Tax Administration Purposes.**—

(2) Disclosure of amount of outstanding lien.—If a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

## Notice of Federal Tax Lien Under Internal Revenue Laws

District BALTIMORE, MD	Serial Number 529104800	For Optional Use by Recording Office
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As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer EDWARD I TOLSON

Residence ROUTE 3 BOX 349  
STEVENSVILLE, MD 21666-9366

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/84	219-36-6164	05/29/89	06/28/99	1702.57
1040	12/31/89	219-36-6164	05/14/90	06/13/00	2528.36
Place of Filing CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY CENTREVILLE, MD 21617					Total \$ 4230.93

This notice was prepared and signed at BALTIMORE, MD, on this,

the 21st day of February, 19 91.

Signature for <u>T. Brooks</u> ACS	Title MANAGER
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(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien.  
Rev. Rul. 71-466, 1971 - 2 C.B. 409)

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1524

Form 668(Z) 2232  
(Rev.8-97)

Department of the Treasury - Internal Revenue Service  
**Certificate of Release of Federal Tax Lien**

District

Serial Number

For Use by Recording Office

DELAWARE-MARYLAND

529104800

I certify that the following-named taxpayer, under the requirements of section 6325 (a) of the Internal Revenue Code has satisfied the taxes listed below and all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of Internal revenue tax lien was filed on March 01, 1991, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer **EDWARD I TOLSON**

Residence **ROUTE 3 BOX 349  
STEVENSVILLE, MD 21666-9366**

COURT RECORDING INFORMATION:

Liber  
tsp1

Page  
90

UCC No.  
n/a

Serial No.  
1564

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/1984	219-36-6164	05/29/1989	06/28/1999	1702.57
1040	12/31/1989	219-36-6164	05/14/1990	06/13/2000	2528.36
*****					
Place of Filing					
CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY CENTREVILLE, MD 21617					
Total					\$ 4230.93

This notice was prepared and signed at Baltimore, MD, on this,

the 11th day of September, 1998

Signature

Title

Chief, SPF

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Certificate of Release of Federal Tax lien Rev. Rul. 71-466, 1971-2 C.B. 409)

RECEIVED  
CLERK, CIRCUIT COURT  
98 SEP 16 PM 1:19  
QUEEN ANNE'S COUNTY

No. 1565

United States

VS.

*Blondie Spaceman,  
et al.*

## Notice of Tax Lien

Filed this

*last*

day of

*March 19 91* at *10:12 AM*

*R.P. 1998*

*Magistrate Clerk*  
Clerk (or Registrar).

Form 608 (7) (Rev. 7-89)

### Excerpts From Internal Revenue Code

#### Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

#### Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

#### Sec. 6323. Validity and Priority Against Certain Persons.

(a) **Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.**—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of security interest, mechanic's lienor, or judgment lien creditor who has been filed by the Secretary.

#### (i) Place For Filing Notice; Form.—

(1) **Place For Filing.**—The notice referred to in subsection (e) shall be filed—

(A) Under State Laws  
(i) Real Property - In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property - In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) With Clerk Of District Court—In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A), or

(C) With Recorder Of Deeds Of The District Of Columbia—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) **Situs Of Property Subject To Lien.**—For purposes of paragraphs (1) and (4), property shall be deemed to be situated—

(A) Real Property - In the case of real property, at its physical location; or

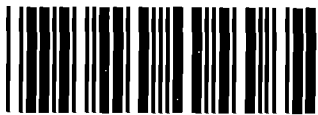
(B) Personal Property - In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) **Form.**—The form and content of the notice referred to in subsection (e) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

1. Securities
2. Motor vehicles
3. Personal property purchased at retail



Lien # 1565

(g) **Refiling Of Notice.**—For purposes of this section—

(1) **General Rule.**—Unless notice of lien is refilled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) **Place For Filing.**—A notice of lien refilled during the required refiling period shall be effective only—

(A) If—  
(i) such notice of lien is refilled in the office in which the prior notice of lien was filed, and  
(ii) in the case of real property, the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) **Required Refiling Period.**—In the case of any notice of lien, the term "required refiling period" means—

- (A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and
- (B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

#### Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) **Release Of Lien.**—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which—

(1) **Liability Satisfied or Unenforceable.**—The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) **Bond Accepted.**—There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

#### Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) **Disclosure of Certain Returns and Return Information For Tax Administration Purposes.**—

(2) **Disclosure of amount of outstanding lien.**—If a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

## Notice of Federal Tax Lien Under Internal Revenue Laws

District

BALTIMORE, MD

Serial Number

529104767

For Optional Use by Recording Office

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer

BRANDIE EXCAVATION INC, a CORPORATION

Residence

 PO BOX 203 LITTLE VILLAGE PLAZA  
 CHESTER, MD 21619-0203

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refilled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

 RECEIVED  
 CLERK, CIRCUIT COURT  
 1991 MAR -1 AM 10:17  
 QUEEN ANNE'S COUNTY

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
941	03/31/89	52-1614377	04/02/90	05/02/00	1872.45
941	06/30/89	52-1614377	04/16/90	05/16/00	8181.44
941	09/30/89	52-1614377	04/02/90	05/02/00	11854.00
941	12/31/89	52-1614377	04/02/90	05/02/00	5159.55
940	12/31/89	52-1614377	04/16/90	05/16/00	408.29

Place of Filing

 CLERK OF THE CIRCUIT COURT  
 QUEEN ANNE'S COUNTY  
 CENTREVILLE, MD 21617

Total

\$

27475.73

 This notice was prepared and signed at BALTIMORE, MD, on this,

 the 21st day of February, 19 91

Signature

for

*D.M. Monemster*  
 ACS

Title

MANAGER

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien  
 Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Form 668 (Y) (Rev. 7-89)

No. 1566

United States

VS.

## Notice of Tax Lien

Filed this 15 day of March 1991 at 10:17 a.m.

Clerk (or Registrar).

Form 668 (Y) (Rev. 1-91)

## Excerpts From Internal Revenue Code

## Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

## Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

## Sec. 6323. Validity and Priority Against Certain Persons.

(a) **Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.**—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

## (f) Place For Filing Notice; Form.—

(1) **Place For Filing.**—The notice referred to in subsection (a) shall be filed—

(A) Under State Laws

(i) Real Property.—In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; except that State law merely conforming to reenacting Federal law establishing a national filing system does not constitute a second office for filing as designated by the laws of such State; or

(B) With Clerk Of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A), or

(C) With Recorder Of Deeds Of The District Of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) **Situs Of Property Subject To Lien.**—For purposes of paragraphs (1) and (4), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) **Form.**—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

1. Securities
2. Motor vehicles



Lien # 1566

(g) **Refiling Of Notice.**—For purposes of this section—

(1) **General Rule.**—Unless notice of lien is refilled in the manner prescribed in paragraph (2) during the required refilling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f) after the expiration of such refilling period.

(2) **Place For Filing.**—A notice of lien refilled during the required refilling period shall be effective only—

(A) If—

(i) such notice of lien is refilled in the office in which the prior notice of lien was filed; and

(ii) in the case of real property, and the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) **Required Refiling Period.**—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 10 years after the date of the assessment of the tax; and

(B) the one-year period ending with the expiration of 10 years after the close of the preceding required refiling period for such notice of lien.

## Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) **Release Of Lien.**—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which—

(1) Liability Satisfied or Unenforceable.—The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted.—There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

## Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

## (k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes.—

(2) **Disclosure of amount of outstanding lien.**—If a notice of lien has been filed pursuant to section 6321(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

## Notice of Federal Tax Lien Under Internal Revenue Laws

District BALTIMORE, MD	Serial Number 529104569	For Optional Use by Recording Office
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As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer MAX J & ELIZABETH L WASSERMAN  
ELIZABETH L WASSERMAN

Residence 206 KIDWELL AVE  
CENTREVILLE, MD 21617-1112

**IMPORTANT RELEASE INFORMATION:** With respect to each assessment listed below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/81	579-48-8652	10/22/90	11/21/00	18573.10
1040	12/31/82	579-48-8652	10/29/90	11/28/00	12515.41
1040	12/31/84	579-48-8652	11/05/90	12/05/00	11598.12
1040	12/31/86	579-48-8652	09/24/90	10/24/00	10916.79

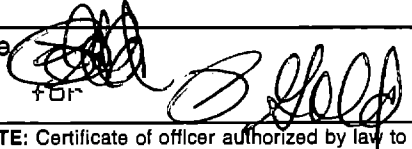
Place of Filing

CLERK OF THE CIRCUIT COURT  
QUEEN ANNE'S COUNTY  
CENTREVILLE, MD 21617

Total \$ 53603.42

This notice was prepared and signed at BALTIMORE, MD, on this,

the 21st day of February, 19 91.

Signature  FOR	ACS	Title MANAGER
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(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien  
Rev. Rul. 71-466, 1971 - 2 C.B. 409)



1566

United States

vs.

## Release of Tax Lien

Filed this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_ M.,

and proper entry made in \_\_\_\_\_

Book No. \_\_\_\_\_, page \_\_\_\_\_

\_\_\_\_\_  
Clerk (or Registrar).

Form **668(Z)**

(Rev. April 1984)

Department of the Treasury - Internal Revenue Service

**Certificate of Release of Federal Tax Lien**

District

BALTIMORE, MD

Serial Number

529104569

For Optional Use by Recording Office

RECEIVED  
CLERK, CIRCUIT COURT  
94 MAR 21 PM 2:49  
QUEEN ANNE'S COUNTY

I certify that as to the following-named taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on March 01, 19 91, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer

MAX J & ELIZABETH L WASSERMAN  
ELIZABETH L WASSERMAN

Residence

206 KIDWELL AVE  
CENTREVILLE, MD 21617-1112

## COURT RECORDING INFORMATION:

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t3p1Page  
90UCC No.  
n/aSerial No.  
1566

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/81	579-48-8652	10/22/90	11/21/00	18573.10
1040	12/31/82	579-48-8652	10/29/90	11/28/00	12515.41
1040	12/31/84	579-48-8652	11/05/90	12/05/00	11598.12
1040	12/31/86	579-48-8652	09/24/90	10/24/00	10916.79
*****					

Place of Filing

CLERK OF THE CIRCUIT COURT  
QUEEN ANNE'S COUNTY  
CENTREVILLE, MD 21617

Total

\$

53603.42

This certificate was prepared and signed at BALTIMORE, MD, on this,the 10th day of March, 19 94.

Signature



Title

Chief, SPf

(NOTE: Certificate of officer authorized by law to take acknowledgements is not essential to the validity of Certificate of Release of Federal Tax Lien Rev. Rul. 71-466, 1971-2 C.B. 409)

No. 1567

United States

VS.

James H. &  
Dorothy C.  
Madden

## Notice of Tax Lien

Filed this 1st day of

March 19 91 at 10:17 A.M.

Maya M. W. Madden  
Clerk (or Registrar).

Form 668 (7) (Rev. 7-89)

### Excerpts From Internal Revenue Code

#### Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

#### Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

#### Sec. 6323. Validity and Priority Against Certain Persons.

(e) **Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.**—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

#### (f) Place For Filing Notice; Form.—

(1) **Place For Filing.**—The notice referred to in subsection (a) shall be filed—

(A) Under State Laws  
(i) Real Property - In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property - In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) With Clerk Of District Court—In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A), or

(C) With Recorder Of Deeds Of The District Of Columbia—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) **Situs Of Property Subject To Lien.**—For purposes of paragraphs (1) and (4), property shall be deemed to be situated—

(A) Real Property - In the case of real property, at its physical location; or

(B) Personal Property - In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) **Form.**—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

1. Securities
2. Motor vehicles
3. Personal property purchased at retail



Lien # 1567

(g) **Refiling Of Notice.**—For purposes of this section—

(1) **General Rule.**—Unless notice of lien is refilled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) **Place For Filing.**—A notice of lien refilled during the required refiling period shall be effective only—

(A) If—

(i) such notice of lien is refilled in the office in which the prior notice of lien was filed, and

(ii) in the case of real property, the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) In any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) **Required Refiling Period.**—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

#### Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) **Release Of Lien.**—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which—

(1) Liability Satisfied or Unenforceable - The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted—There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

#### Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) **Disclosure of Certain Returns and Return Information For Tax Administration Purposes.**—

(2) **Disclosure of amount of outstanding lien.**—If a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

## Notice of Federal Tax Lien Under Internal Revenue Laws

District

BALTIMORE, MD

Serial Number

529104406

For Optional Use by Recording Office

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer JAMES R &amp; DANETTE C NADEAU

Residence 3222 IRENE WAY  
STEVENSVILLE, MD 21666-9527

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

RECEIVED  
CLERK OF CIRCUIT COURT  
1991 MAR -11 AM 10:17  
QUEEN ANNE'S COUNTY

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/89	213-82-8087	06/04/90	07/04/00	1025.18
Place of Filing					
CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY CENTREVILLE, MD 21617					
Total					\$ 1025.18

This notice was prepared and signed at BALTIMORE, MD, on this,

the 20th day of February, 1991

Signature

for S. LYON

Title

MANAGER  
52-01-2601

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien  
Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Form 668 (Y) (Rev. 7-89)



## Certificate of Release of Federal Tax Lien

District		Serial Number		For Use by Recording Office	
DELAWARE MARYLAND		529104406		RECEIVED CLERK, CIRCUIT COURT 97 JUN 10 AM 10:56 QUEEN ANNE'S COUNTY	
I certify that as to the following-name taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of Internal revenue tax lien was filed on <u>March 01</u> 19 <u>91</u> , is authorized to note the books to show the release of this lien for these taxes and additions					
Name of Taxpayer					
JAMES R & DANETTE C NADEAU					
Residence					
3222 IRENE WAY STEVENSVILLE, MD 21666-9527					
COURT RECORDING INFORMATION:					
Liber	Page	UCC No.	Serial No.		
tspl	90	n/a	1567		
Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/89	213-82-8087	06/04/90	07/04/00	1025.18
*****					
Place of Filing					Total
CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY CENTREVILLE, MD 21617					\$ 1025.18

This notice was prepared and signed at Baltimore, MD, on this,the 09th day of May, 19 97.

Signature

Title

Chief, SPf

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Certificate of Release of Federal Tax lien Rev. Rul. 71-466, 1971-2 C.B. 409)

No. 1568

United States

VS.

*Deeds Court Clerk*  
*Shirley R. Greenman*

# Notice of Tax Lien

Filed this

1st

day of

March, 1991, at 10:12 m.  
13 P.M.

Clerk (or Registrar).

Form 668 (Y) (Rev. 1-91)

## Excerpts From Internal Revenue Code

### Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

### Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

### Sec. 6323. Validity and Priority Against Certain Persons.

(e) **Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.**—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

### (f) Place For Filing Notice; Form.—

(1) **Place For Filing.**—The notice referred to in subsection (e) shall be filed—

(A) Under State Laws

(i) **Real Property.**—In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) **Personal Property.**—In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; except that State law merely conforming to reenacting Federal law establishing a national filing system does not constitute a second office for filing as designated by the laws of such State; or

(B) **With Clerk Of District Court.**—In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A), or

(C) **With Recorder Of Deeds Of The District Of Columbia.**—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) **Situs Of Property Subject To Lien.**—For purposes of paragraphs (1) and (4), property shall be deemed to be situated—

(A) **Real Property.**—In the case of real property, at its physical location; or

(B) **Personal Property.**—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) **Form.**—The form and content of the notice referred to in subsection (e) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

1. Securities
2. Motor vehicles



Lien # 1568

(g) **Refiling Of Notice.**—For purposes of this section—

(1) **General Rule.**—Unless notice of lien is refilled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) **Place For Filing.**—A notice of lien refilled during the required refiling period shall be effective only—

(A) If—

(i) such notice of lien is refilled in the office in which the prior notice of lien was filed; and

(ii) in the case of real property, and the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) In any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) **Required Refiling Period.**—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 10 years after the date of the assessment of the tax; and

(B) the one-year period ending with the expiration of 10 years after the close of the preceding required refiling period for such notice of lien.

### Sec. 6325. Release Of Lien Or Discharge Of Property.

(e) **Release Of Lien.**—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which—

(1) **Liability Satisfied or Unenforceable.**—The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) **Bond Accepted.**—There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

### Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) **Disclosure of Certain Returns and Return Information For Tax Administration Purposes.**—

(2) **Disclosure of amount of outstanding lien.**—If a notice of lien has been filed pursuant to section 6321(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

## Notice of Federal Tax Lien Under Internal Revenue Laws

District

BALTIMORE, MD

Serial Number

529104758

For Optional Use by Recording Office

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer DENTON AUTO PARTS  
LOWELL R GOODMAN

Residence RT 1 BOX 79T WATERMAN INDUS PK  
CHESTER, MD 21619-9714

RECEIVED  
CLERK CIRCUIT COURT  
1991 MAR - 1 AM 10:17  
QUEEN ANNE'S COUNTY

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
941	03/31/86	52-1240026	09/18/89	10/18/99	3322.31
941	12/31/86	52-1240026	12/12/88	01/11/99	2476.59
941	12/31/87	52-1240026	06/11/90	07/11/00	2791.78
941	09/30/88	52-1240026	06/12/89	07/12/99	362.15
941	06/30/89	52-1240026	10/23/89	11/22/99	4007.84
941	09/30/89	52-1240026	03/19/90	04/18/00	1574.73

Place of Filing

CLERK OF THE CIRCUIT COURT  
QUEEN ANNE'S COUNTY  
CENTREVILLE, MD 21617

Total

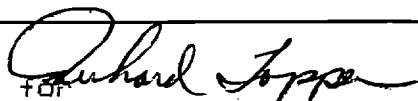
\$

14535.40

This notice was prepared and signed at BALTIMORE, MD, on this,

the 21st day of February, 19 91.

Signature



ACS

Title

MANAGER

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien  
Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Form 668 (Y) (Rev. 1-91)



2825

827401652

DELAWARE-MARYLAND

10 NOV 1964

1001

LOWELL R GOODMAN  
DENTON AUTO PARTS

CHESTER, MD 21619-9714  
RT 1 BOX 797 WATERMAN INDCUS PR

COURT RECORDING INFORMATION:

Liberal Page UCC No. Serial No.  
190 n/a 1568

8021 6/11

Denton  
 Auto Parts  
 Lowell R.  
 Goodman

1568

[illegible]

CLERK OF THE CIRCUIT COURT  
QUEEN ANNE'S COUNTY  
CENTREVILLE, MD 21617

MD 1000000000

0002

119A

6702

192 34102

Department of the Treasury - Internal Revenue Service  
**Certificate of Release of Federal Tax Lien**

District <b>DELAWARE-MARYLAND</b>	Serial Number <b>529104758</b>	For Use by Recording Office
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I certify that the following-named taxpayer, under the requirements of section 6325 (a) of the Internal Revenue Code has satisfied the taxes listed below and all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of Internal revenue tax lien was filed on March 01, 1991, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer **DENTON AUTO PARTS  
LOWELL R GOODMAN**

Residence **RT 1 BOX 79T WATERMAN INDUS PK  
CHESTER, MD 21619-9714**

RECEIVED  
CLERK, CIRCUIT COURT  
00 MAY - 1 PM 2:43  
QUEEN ANNE'S COUNTY


**COURT RECORDING INFORMATION:**

Liber Page UCC No. Serial No.  
tspl 90 n/a 1568

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
941	03/31/1986	52-1240026	09/18/1989	10/18/1999	3322.31
941	12/31/1986	52-1240026	12/12/1988	01/11/1999	2476.59
941	12/31/1987	52-1240026	06/11/1990	07/11/2000	2791.78
941	09/30/1988	52-1240026	06/12/1989	07/12/1999	362.15
941	06/30/1989	52-1240026	10/23/1989	11/22/1999	4007.84
941	09/30/1989	52-1240026	03/19/1990	04/18/2000	1574.73
*****					

Place of Filing <b>CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY CENTREVILLE, MD 21617</b>	Total \$ <b>14535.40</b>
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This notice was prepared and signed at Baltimore, MD, on this,  
the 23rd day of April, 2000.

Signature 	Title <b>Chief, SPf</b>
--	----------------------------

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Certificate of Release of Federal Tax lien Rev. Rul. 71-466, 1971-2 C.B. 409)

No. 1569

United States

VS.

*Michael & Family  
Minnetonka*

## Notice of Tax Lien

Filed this 1st

day of

March 19 91 at 10:18 A13 P. C. Plaza 92*Marionette M. Markin*  
Clerk (or Registrar).

Form 666 (Y) (Rev. 1-81)

## Excerpts From Internal Revenue Code

## Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

## Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

## Sec. 6323. Validity and Priority Against Certain Persons.

(e) **Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.**—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

## (f) Place For Filing Notice; Form.—

(1) **Place For Filing.**—The notice referred to in subsection (a) shall be filed—

(A) Under State Laws

(i) **Real Property.**—In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) **Personal Property.**—In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; except that State law merely conforming to reenacting Federal law establishing a national filing system does not constitute a second office for filing as designated by the laws of such State; or

(B) **With Clerk Of District Court.**—In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A), or

(C) **With Recorder Of Deeds Of The District Of Columbia.**—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) **Situs Of Property Subject To Lien.**—For purposes of paragraphs (1) and (4), property shall be deemed to be situated—

(A) **Real Property.**—In the case of real property, at its physical location; or

(B) **Personal Property.**—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) **Form.**—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

1. Securities
2. Motor vehicles



Lien # 1569

(g) **Refiling Of Notice.**—For purposes of this section—

(1) **General Rule.**—Unless notice of lien is refilled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f) after the expiration of such refiling period.

(2) **Place For Filing.**—A notice of lien refilled during the required refiling period shall be effective only—

(A) If—

(i) such notice of lien is refilled in the office in which the prior notice of lien was filed, and

(ii) in the case of real property, and the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) In any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) **Required Refiling Period.**—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 10 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 10 years after the close of the preceding required refiling period for such notice of lien.

## Sec. 6325. Release Of Lien Or Discharge Of Property.

(e) **Release Of Lien.**—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which—

(1) **Liability Satisfied or Unenforceable.**—The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) **Bond Accepted.**—There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

## Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

## (k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes.—

(2) **Disclosure of amount of outstanding lien.**—If a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

## Notice of Federal Tax Lien Under Internal Revenue Laws

District BALTIMORE, MD	Serial Number 529104558	For Optional Use by Recording Office
---------------------------	----------------------------	--------------------------------------

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer MICHAEL & PEGGY MINIETTA

Residence PO BOX 373  
GRASONVILLE, MD 21638-0373

**IMPORTANT RELEASE INFORMATION:** With respect to each assessment listed below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/86	217-66-0456	02/20/89	03/22/99	12533.30

Place of Filing

CLERK OF THE CIRCUIT COURT  
QUEEN ANNE'S COUNTY  
CENTREVILLE, MD 21617

Total \$ 12533.30

This notice was prepared and signed at BALTIMORE, MD, on this,

the 21st day of February, 19 91.

Signature for <i>W. Blackmore</i> ACS	Title MANAGER
--	------------------

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien  
Rev. Rul. 71-466, 1971 - 2 C.B. 409)

1974

259104558

DELAWARE-MARYLAND

March 01

1991

MICHAEL & PEGGY MINER

PO BOX 373  
GRASONVILLE, MD 21638-0373

COURT RECORDING INFORMATION:

Page 25  
Doc No. 1569  
Serial No.

1040 12131 1986 01-1-86-0426 031501989 031501989

15233.30

1569

Clerk of the Circuit Court  
Queen Anne's County  
Centreville, MD 21613

15233.30

Baltimore, MD

September 2000

25th

Chapter 294

Department of the Treasury - Internal Revenue Service  
**Certificate of Release of Federal Tax Lien**

District

Serial Number

For Use by Recording Office

DELAWARE-MARYLAND

529104558

I certify that the following-named taxpayer, under the requirements of section 6325 (a) of the Internal Revenue Code has satisfied the taxes listed below and all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of Internal revenue tax lien was filed on March 01, 1991, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer **MICHAEL & PEGGY MINIETTA**

Residence **PO BOX 373  
GRASONVILLE, MD 21638-0373**

**COURT RECORDING INFORMATION:**

Liber Page UCC No. Serial No.  
tspl 92 n/a 1569

RECEIVED  
CLERK, CIRCUIT COURT  
00 OCT 10 PM 2:24  
QUEEN ANNE'S COUNTY

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/1986	217-66-0456	02/20/1989	03/22/1999	12533.30
*****					

Place of Filing

CLERK OF THE CIRCUIT COURT  
QUEEN ANNE'S COUNTY  
CENTREVILLE, MD 21617

Total

\$

12533.30

This notice was prepared and signed at Baltimore, MD, on this,

the 26th day of September, 2000.

Signature

Title

Chief, SPf

(NOTE) Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Certificate of Release of Federal Tax lien Rev. Rul. 71-466, 1971-2 C.B. 409)

No. 1570

United States

VS.

*Coastal T. Kerning  
Cell-wrap Cleaning*

# Notice of Tax Lien

Filed this

*7th*

day of

*March, 19 91* at *9:57* *A* *M.*

Clerk (or Registrar).

Form 668 (Y) (Rev. 1-91)

## Excerpts From Internal Revenue Code

### Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

### Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

### Sec. 6323. Validity and Priority Against Certain Persons.

(e) **Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.**—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

### (f) Place For Filing Notice; Form.—

(1) **Place For Filing.**—The notice referred to in subsection (e) shall be filed—

(A) Under State Laws

(i) **Real Property.**—In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) **Personal Property.**—In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; except that State law merely conforming to reconnecting Federal law establishing a national filing system does not constitute a second office for filing as designated by the laws of such State; or

(B) **With Clerk Of District Court.**—In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A), or

(C) **With Recorder Of Deeds Of The District Of Columbia.**—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) **Situs Of Property Subject To Lien.**—For purposes of paragraphs (1) and (4), property shall be deemed to be situated—  
(A) **Real Property.**—In the case of real property, at its physical location; or

(B) **Personal Property.**—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) **Form.**—The form and content of the notice referred to in subsection (e) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

1. Securities
2. Motor vehicles



Lien # 1570

(g) **Refiling Of Notice.**—For purposes of this section—

(1) **General Rule.**—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f) after the expiration of such refiling period.

(2) **Place For Filing.**—A notice of lien refiled during the required refiling period shall be effective only—

(A) If—

(i) such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(ii) in the case of real property, and the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) **Required Refiling Period.**—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 10 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 10 years after the close of the preceding required refiling period for such notice of lien.

### Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) **Release Of Lien.**—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which—

(1) **Liability Satisfied or Unenforceable.**—The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) **Bond Accepted.**—There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

### Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

### (k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes.—

(2) **Disclosure of amount of outstanding lien.**—If a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

## Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
BALTIMORE, MD	529105236	

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer CASANDRA F HENNING  
ALL-WAYS CLEANING

Residence 205 SOMERSET RD  
STEVENSVILLE, MD 21666-9776

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

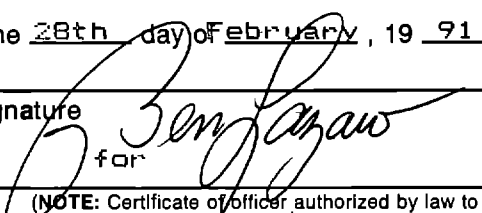
RECEIVED  
CLERK, CIRCUIT COURT  
1991 MAR -7 AM 9:37  
QUEEN ANNE'S COUNTY

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
941	09/30/88	52-1578247	04/30/90	05/30/00	3457.03

Place of Filing	Total \$
CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY CENTREVILLE, MD 21617	3457.03

This notice was prepared and signed at BALTIMORE, MD, on this,

the 28th day of February, 19 91.

Signature for 	Title MANAGER
ACS	

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien  
Rev. Rul. 71-466, 1971 - 2 C.B. 409)



1570

United States

vs.

**Release of Tax Lien**

Filed this \_\_\_\_\_ day of

\_\_\_\_\_, 19\_\_\_\_ M.,

and proper entry made in \_\_\_\_\_

Book No. \_\_\_\_\_, page \_\_\_\_\_

Clerk (or Registrar).

Form **668(Z)**

(Rev. April 1984)

Department of the Treasury - Internal Revenue Service

**Certificate of Release of Federal Tax Lien**

District

BALTIMORE, MD

Serial Number

529105236

For Optional Use by Recording Office

I certify that as to the following-named taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on XXXXXXXXXX, 19 XX is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer **CASANDRA F HENNING**  
**ALL-WAYS CLEANING**

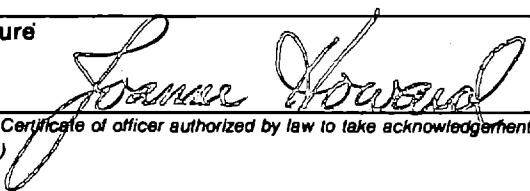
Residence **205 SOMERSET RD**  
**STEVENSVILLE, MD 21666-9776**

RECEIVED  
CLERK, CIRCUIT COURT  
1991 MAR 25 AM 9:58  
QUEEN ANNE'S COUNTY

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
941	09/30/88	52-1578247	04/30/90	05/30/00	3457.03
*****					
Place of Filing  CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY CENTREVILLE, MD 21617					Total \$ 3457.03

This certificate was prepared and signed at BALTIMORE, MD, on this,the 14th day of March, 19 91.

Signature



Title

Chief, SPf

(NOTE: Certificate of officer authorized by law to take acknowledgements is not essential to the validity of Certificate of Release of Federal Tax Lien Rev. Rul. 71-466, 1971-2 C.B. 409)

Form 668(Z) (Rev. 4-84)

U.S. GPO 1987-181-471/65749

E.I. # 36-2705514

No.

1571

United States

VS.

Rae M Wood

## Notice of Tax Lien

Filed this

13<sup>th</sup>

day of

March, 1991, at 10:05 P. m.

Clerk (or Registrar).

Form 668 (7) (Rev. 1-81)

## Excerpts From Internal Revenue Code

## Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

## Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

## Sec. 6323. Validity and Priority Against Certain Persons.

(a) **Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.**—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

## (f) Place For Filing Notice; Form.—

(1) **Place For Filing.**—The notice referred to in subsection (a) shall be filed—

(A) Under State Laws

(i) **Real Property.**—In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) **Personal Property.**—In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; except that State law merely conforming to reenacting Federal law establishing a national filing system does not constitute a second office for filing as designated by the laws of such State; or

(B) With Clerk Of District Court—in the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A), or

(C) With Recorder Of Deeds Of The District Of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) **Situs Of Property Subject To Lien.**—For purposes of paragraphs (1) and (4), property shall be deemed to be situated—  
(A) **Real Property.**—In the case of real property, at its physical location; or

(B) **Personal Property.**—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) **Form.**—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

1. Securities
2. Motor vehicles



Lien # 1571

(g) **Refiling Of Notice.**—For purposes of this section—

(1) **General Rule.**—Unless notice of lien is refilled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f) after the expiration of such refiling period.

(2) **Place For Filing.**—A notice of lien refilled during the required refiling period shall be effective only—

(A) If—

(i) such notice of lien is refilled in the office in which the prior notice of lien was filed, and

(ii) in the case of real property, and the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) **Required Refiling Period.**—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 10 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 10 years after the close of the preceding required refiling period for such notice of lien.

## Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) **Release Of Lien.**—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which—

(1) **Liability Satisfied or Unenforceable.**—The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) **Bond Accepted.**—There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

## Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) **Disclosure of Certain Returns and Return Information For Tax Administration Purposes.**—

(2) **Disclosure of amount of outstanding lien.**—If a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

## Notice of Federal Tax Lien Under Internal Revenue Laws

District BALTIMORE, MD	Serial Number 529105556	For Optional Use by Recording Office
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As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer ROSE M WOOD

Residence PO BOX 542  
STEVENSVILLE, MD 21666-0542

**IMPORTANT RELEASE INFORMATION:** With respect to each assessment listed below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/89	218-34-3327	05/28/90	06/27/00	1222.53

Place of Filing CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY CENTREVILLE, MD 21617	Total \$	1222.53
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This notice was prepared and signed at BALTIMORE, MD, on this,

the 7th day of March, 19 91.

Signature <i>Richard R. Smith</i> for ACS	Title MANAGER
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(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien  
Rev. Rul. 71-466, 1971 - 2 C.B. 409)

No. 1572

United States

VS.

*Robert & Angela M  
Kurtz*

## Notice of Tax Lien

Filed this 13 day ofMar, 1991, at 10:05 AM.TSP 1 Feb 8 92*Margaret M. Menden*  
Clerk (or Registrar).

Form 668 (Y) (Rev. 1-91)

## Excerpts From Internal Revenue Code

## Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

## Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

## Sec. 6323. Validity and Priority Against Certain Persons.

(a) **Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.**—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

## (f) Place For Filing Notice; Form.—

(1) **Place For Filing.**—The notice referred to in subsection (a) shall be filed—

(A) Under State Laws

(i) Real Property.—In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; except that State law merely conforming to reenacting Federal law establishing a national filing system does not constitute a second office for filing as designated by the laws of such State; or

(B) With Clerk Of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District Of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) **Situs Of Property Subject To Lien.**—For purposes of paragraphs (1) and (4), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) **Form.**—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

1. Securities
2. Motor vehicles



Lien # 1572

(g) **Refiling Of Notice.**—For purposes of this section—

(1) **General Rule.**—Unless notice of lien is refilled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f) after the expiration of such refiling period.

(2) **Place For Filing.**—A notice of lien refilled during the required refiling period shall be effective only—

(A) If—

(i) such notice of lien is refilled in the office in which the prior notice of lien was filed; and

(ii) in the case of real property, and the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4); and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) **Required Refiling Period.**—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 10 years after the date of the assessment of the tax; and

(B) the one-year period ending with the expiration of 10 years after the close of the preceding required refiling period for such notice of lien.

## Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) **Release Of Lien.**—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which—

(1) Liability Satisfied or Unenforceable.—The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted.—There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

## Sec. 6103.—Confidentiality and Disclosure of Returns and Return Information.

(k) **Disclosure of Certain Returns and Return Information For Tax Administration Purposes.**—

(2) **Disclosure of amount of outstanding lien.**—If a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

Form 668 (Y)

(Rev. January 1991)

Department of the Treasury - Internal Revenue Service

## Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
BALTIMORE, MD	529105526	

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer DELBERT L &amp; ANGELA M DUBOIS

Residence 16 17 BAYSIDE DR  
STEVENSVILLE, MD 21666-9638

**IMPORTANT RELEASE INFORMATION:** With respect to each assessment listed below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/89	497-38-4830	06/11/90	07/11/00	3181.98

Place of Filing

CLERK OF THE CIRCUIT COURT  
QUEEN ANNE'S COUNTY  
CENTREVILLE, MD 21617

Total \$ 3181.98

This notice was prepared and signed at BALTIMORE, MD, on this,the 7th day of March, 19 91.

Signature for <u>D.M. Nonemaker</u> ACS	Title MANAGER
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(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien  
Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Form 668 (Y) (Rev. 1-91)

Part 1 - Kept By Recording Office

1572

United States

vs.

## Release of Tax Lien

Filed this \_\_\_\_\_ day of

\_\_\_\_\_, 19\_\_\_\_ M.,

and proper entry made in \_\_\_\_\_

\_\_\_\_\_ Book No. \_\_\_\_\_, page \_\_\_\_\_

\_\_\_\_\_  
Clerk (or Registrar).

Form **668(Z)**

(Rev. April 1984)

Department of the Treasury - Internal Revenue Service

**Certificate of Release of Federal Tax Lien**

District

BALTIMORE, MD

Serial Number

529105526

For Optional Use by Recording Office

I certify that as to the following-named taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of Internal revenue tax lien was filed on March 13, 19 91, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer **DELBERT L & ANGELA M DUBOIS**Residence **16 17 BAYSIDE DR  
STEVENSVILLE, MD 21666-9638**

## COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
1	92	n/a	1572

RECEIVED  
CLERK, CIRCUIT COURT  
94 MAR 23 AM 10:27  
QUEEN ANNE'S COUNTY

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/89	497-38-4830	06/11/90	07/11/00	3181.98
*****					

Place of Filing

CLERK OF THE CIRCUIT COURT  
QUEEN ANNE'S COUNTY  
CENTREVILLE, MD 21617

Total

\$

3181.98

This certificate was prepared and signed at BALTIMORE, MD, on this,the 17th day of March, 19 94.

Signature



Title

Chief, SPf

(NOTE: Certificate of officer authorized by law to take acknowledgements is not essential to the validity of Certificate of Release of Federal Tax Lien Rev. Rul. 71-466, 1971-2 C.B. 409)



No. 1573

United States

VS.

*Malcolm H. & Margaret Davis*

# Notice of Tax Lien

Filed this 15 <sup>th</sup> day of

Nov, 19 91, at 10:38 A.M.

TSP 1 761.0 92

*Margaret H. Davis*  
Clerk (or Registrar).

Form 668 (7) (Rev. 1-91)

## Excerpts From Internal Revenue Code

### Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

### Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

### Sec. 6323. Validity and Priority Against Certain Persons.

(e) **Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.**—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

#### (f) Place For Filing Notice; Form.—

(1) **Place For Filing.**—The notice referred to in subsection (a) shall be filed—

(A) Under State Laws

(i) **Real Property.**—In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) **Personal Property.**—In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; except that State law merely conforming to reorganizing Federal law establishing a national filing system does not constitute a second office for filing as designated by the laws of such State; or

(B) **With Clerk Of District Court.**—In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A), or

(C) **With Recorder Of Deeds Of The District Of Columbia.**—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) **Situs Of Property Subject To Lien.**—For purposes of paragraphs (1) and (4), property shall be deemed to be situated—  
(A) **Real Property.**—In the case of real property, at its physical location; or

(B) **Personal Property.**—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) **Form.**—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

1. Securities
2. Motor vehicles
3. Personal property purchased at retail



Lien # 1573

(g) **Refiling Of Notice.**—For purposes of this section—

(1) **General Rule.**—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f) after the expiration of such refiling period.

(2) **Place For Filing.**—A notice of lien refiled during the required refiling period shall be effective only—

(A) If—

(i) such notice of lien is refiled in the office in which the prior notice of lien was filed, and

(ii) In the case of real property, and the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) In any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) **Required Refiling Period.**—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 10 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 10 years after the close of the preceding required refiling period for such notice of lien.

### Sec. 6325. Release Of Lien Or Discharge Of Property.

(e) **Release Of Lien.**—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which—

(1) **Liability Satisfied or Unenforceable.**—The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) **Bond Accepted.**—There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

### Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

#### (k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes.—

(2) **Disclosure of amount of outstanding lien.**—If a notice of lien has been filed pursuant to section 6321(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

## Notice of Federal Tax Lien Under Internal Revenue Laws

District BALTIMORE, MD	Serial Number 529105664	For Optional Use by Recording Office
---------------------------	----------------------------	--------------------------------------

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer MALCOLM L & MARGARET E DAVIS

Residence 335 NORTH LIBERTY ST  
CENTERVILLE, MD 21617-1024

**IMPORTANT RELEASE INFORMATION:** With respect to each assessment listed below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/87	217-36-9871	03/26/90	04/25/00	7218.44

Place of Filing CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY CENTREVILLE, MD 21617	Total \$	7218.44
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This notice was prepared and signed at BALTIMORE, MD, on this,

the 7th day of March, 19 91.

Signature <u>A. L. Boulware</u> for ACS	Title MANAGER
--	------------------

1573

United States

vs.

## Release of Tax Lien

Filed this \_\_\_\_\_ day of

\_\_\_\_\_, 19\_\_\_\_ M.,

and proper entry made in \_\_\_\_\_

\_\_\_\_\_ Book No. \_\_\_\_\_, page \_\_\_\_\_

\_\_\_\_\_  
Clerk (or Registrar).

Form **668(Z)**

(Rev. April 1984)

Department of the Treasury - Internal Revenue Service

**Certificate of Release of Federal Tax Lien**

District

BALTIMORE, MD

Serial Number

529105664

For Optional Use by Recording Office

I certify that as to the following-named taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on March 15, 19 91, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer **MALCOLM L & MARGARET E DAVIS**Residence **335 NORTH LIBERTY ST  
CENTERVILLE, MD 21617-1024**

## COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
1	92	n/a	1573

RECEIVED  
CLERK, CIRCUIT COURT  
94 FEB 16 AM 10:42  
QUEEN ANNE'S COUNTY

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/87	217-36-9871	03/26/90	04/25/00	7218.44
*****					

Place of Filing

**CLERK OF THE CIRCUIT COURT  
QUEEN ANNE'S COUNTY  
CENTREVILLE, MD 21617**

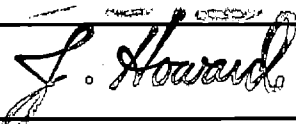
Total

\$

7218.44

This certificate was prepared and signed at BALTIMORE, MD, on this,the 4th day of February, 19 94.

Signature



Title

Chief, SPf

(NOTE: Certificate of officer authorized by law to take acknowledgements is not essential to the validity of Certificate of Release of Federal Tax Lien Rev. Rul. 71-466, 1971-2 C.B. 409)

No. 1574

United States

VS.

*Lawrence J. Brubaker***Notice of Tax Lien**Filed this 14 April

day of

April, 19 91 at 12:44 m.TSP 1 7:10 92*Margaret W. Moller*  
Clerk (or Registrar).

Form 668 (7) (Rev. 1-91)

**Excerpts From Internal Revenue Code****Sec. 6321. Lien For Taxes**

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

**Sec. 6322. Period Of Lien.**

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

**Sec. 6323. Validity and Priority Against Certain Persons.**

(e) **Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.**—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

**(f) Place For Filing Notice; Form.—**

(1) **Place For Filing.**—The notice referred to in subsection (e) shall be filed—

(A) Under State Laws

(i) **Real Property.**—In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) **Personal Property.**—In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; except that State law merely conforming to reenacting Federal law establishing a national filing system does not constitute a second office for filing as designated by the laws of such State; or

(B) **With Clerk Of District Court.**—In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A), or

(C) **With Recorder Of Deeds Of The District Of Columbia.**—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) **Situs Of Property Subject To Lien.**—For purposes of paragraphs (1) and (4), property shall be deemed to be situated—  
(A) **Real Property.**—In the case of real property, at its physical location; or

(B) **Personal Property.**—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) **Form.**—The form and content of the notice referred to in subsection (e) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

1. Securities
2. Motor vehicles
3. Personal property purchased at retail



Lien # 1574

(g) **Refiling Of Notice.**—For purposes of this section—

(1) **General Rule.**—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f) after the expiration of such refiling period.

(2) **Place For Filing.**—A notice of lien refiled during the required refiling period shall be effective only—

(A) If—

(i) such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(ii) in the case of real property, and the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4); and

(B) In any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) **Required Refiling Period.**—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 10 years after the date of the assessment of the tax; and

(B) the one-year period ending with the expiration of 10 years after the close of the preceding required refiling period for such notice of lien.

**Sec. 6325. Release Of Lien Or Discharge Of Property.**

(e) **Release Of Lien.**—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which—

(1) **Liability Satisfied or Unenforceable.**—The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) **Bond Accepted.**—There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

**Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.****(k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes.—**

(2) **Disclosure of amount of outstanding lien.**—If notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

(Rev. January 1991)

## Notice of Federal Tax Lien Under Internal Revenue Laws

District

BALTIMORE, MD

Serial Number

529107006

For Optional Use by Recording Office

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer LAWRENCE J. CRUTCHLEY

Residence 216 DONCHESTER RD  
STEVENSVILLE, MD 21666-9792

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

RECEIVED  
CLERK, CIRCUIT COURT  
1991 APR -1 PM 12:14  
QUEEN ANNE'S COUNTY

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/87	217-50-8038	12/10/90	01/09/01	30846.25
1040	12/31/88	217-50-8038	12/10/90	01/09/01	12390.22
1040	12/31/89	217-50-8038	12/10/90	01/09/01	10256.39

Place of Filing

CLERK OF THE CIRCUIT COURT  
QUEEN ANNE'S COUNTY  
CENTREVILLE, MD 21617

Total \$ 53492.86

This notice was prepared and signed at BALTIMORE, MD, on this,

the 25th day of March, 19 91.

Signature

for K. STERLING

Title

REVENUE OFFICER  
52-01-2630

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien  
Rev. Rul. 71-466, 1971 - 2 C.B. 409)

No.

1575

United States

VS.

*Amelia D.*  
*Waldman*

# Notice of Tax Lien

Filed this

4/18

day of

*Apr 19 21*, at *10:30 A.M.*  
*Margaret M. Waldman*

Clerk (or Registrar).

Form 668 (Y) (Rev. 1-91)

## Excerpts From Internal Revenue Code

### Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

### Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

### Sec. 6323. Validity and Priority Against Certain Persons.

(e) **Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.**—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

#### (f) Place For Filing Notice; Form.—

(1) **Place For Filing.**—The notice referred to in subsection (a) shall be filed—

(A) Under State Laws

(i) **Real Property.**—In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) **Personal Property.**—In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; except that State law merely conforming to reenacting Federal law establishing a national filing system does not constitute a second office for filing as designated by the laws of such State; or

(B) **With Clerk Of District Court.**—In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A), or

(C) **With Recorder Of Deeds Of The District Of Columbia.**—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) **Situs Of Property Subject To Lien.**—For purposes of paragraphs (1) and (4), property shall be deemed to be situated—

(A) **Real Property.**—In the case of real property, at its physical location; or

(B) **Personal Property.**—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) **Form.**—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

1. Securities
2. Motor vehicles
3. Personal property purchased at retail



Lien # 1575

(g) **Refiling Of Notice.**—For purposes of this section—

(1) **General Rule.**—Unless notice of lien is refilled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) **Place For Filing.**—A notice of lien refilled during the required refiling period shall be effective only—

(A) If—

(i) such notice of lien is refilled in the office in which the prior notice of lien was filed, and

(ii) in the case of real property, and the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) **Required Refiling Period.**—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 10 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 10 years after the close of the preceding required refiling period for such notice of lien.

### Sec. 6325. Release Of Lien Or Discharge Of Property.

(e) **Release Of Lien.**—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which—

(1) **Liability Satisfied or Unenforceable.**—The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) **Bond Accepted.**—There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

### Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) **Disclosure of Certain Returns and Return Information For Tax Administration Purposes.**—

(2) **Disclosure of amount of outstanding lien.**—If a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

Form 668 (Y)

164

Department of the Treasury - Internal Revenue Service

(Rev. January 1991)

## Notice of Federal Tax Lien Under Internal Revenue Laws

District

BALTIMORE, MD

Serial Number

529106998

For Optional Use by Recording Office

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer LINDA J HICKMAN

Residence RD 1 BOX 100-2  
CENTERVILLE, MD 21617

**IMPORTANT RELEASE INFORMATION:** With respect to each assessment listed below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
6672	06/30/83	219-48-7384	04/11/85	05/11/95	114128.17
Place of Filing CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY CENTREVILLE, MD 21617					Total \$ 114128.17

This notice was prepared and signed at BALTIMORE, MD, on this,the 25th day of March, 19 91.

Signature

for D. GORDON

Title

REVENUE OFFICER  
52-01-2645

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien  
Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Form 668 (Y) (Rev. 1-91)

Part 1 - Kept By Recording Office



ALL that lot of ground, situate, lying and being in the Sixth Election District of Queen Anne's County, State of Maryland and described as follows, that is to say:

BEGINNING for the same at a concrete monument found at the intersection of the division line between the lands of Milford Usilton (see T.S.P. 2/312), the lands of Dudley Roe (see T.S.P. 21/266), and the herein described lands. Said monument further being the terminus of the North 35 degrees 15 minutes West 38 8/10 perch line of that conveyance from Frances Butler to Dudley G. Roe by deed dated April 23, 1955, and recorded among the land records of Queen Anne's County, Maryland in Liber T.S.P. No. 21, folio 266;

THENCE, leaving said beginning point so fixed, and binding on the aforementioned division line between the Milford Usilton lands and the herein described lands, North 25 degrees 24 minutes 34 seconds West 817.18 feet to an iron pipe set in the ditch line;

THENCE, leaving said Usilton outline and running for 21 new lines of division through the lands of Holton J. Gannon (see C.W.C. 27/639), 19 of said lines being by and with the centerline of said ditch, South 66 degrees 58 minutes 05 seconds East 58.90 feet to a point, South 66 degrees 58 minutes 05 seconds East 22.18 feet to a point, South 69 degrees 32 minutes 14 seconds East 42.16 feet to a point, South 34 degrees 34 minutes 22 seconds East 47.74 feet to a point, South 64 degrees 53 minutes 11 seconds East 41.15 feet to a point, South 36 degrees 34 minutes 23 seconds East 45.60 feet to a point, South 57 degrees 28 minutes 05 seconds East 64.52 feet to a point, South 21 degrees 29 minutes 56 seconds East 16.75 feet to a point, South 54 degrees 48 minutes 46 seconds East 39.07 feet to a point, South 74 degrees 52 minutes 49 seconds East 81.79 feet to a point, South 27 degrees 37 minutes 53 seconds East 79.77 feet to a point, South 48 degrees 48 minutes 57 seconds East 82.40 feet to a point, South 40 degrees 40 minutes 15 seconds East 6136 feet to a point, South 04 degrees 47 minutes 03 seconds West 40.17 feet to a point, South 21 degrees 17 minutes 50 seconds East 114.92 feet to a point, South 20 degrees 07 minutes 03 seconds East 155.57 feet to a point, South 61 degrees 03 minutes 01 second East 257.92 feet to a point, South 53 degrees 25 minutes 37 seconds East 63.95 feet to a point, South 29 degrees 35 minutes 49 seconds East 39.42 feet to an iron pipe set in the aforementioned ditch line;

THENCE, still running for new lines of division through the lands of Holton J. Gannon, South 08 degrees 55 minutes 38 seconds West 672.47 feet to an iron pipe set and South 23 degrees 40 minutes 18 seconds West 840.24 feet to an iron pipe set in the northwesternmost right-of-way line of Roe-Ingleside Road (fifty feet wide);

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THENCE, binding on said right-of-way, South 81 degrees 41 minutes 04 seconds West 200.00 feet to an iron pipe set;

THENCE, leaving said right-of-way line and binding on the aforementioned division line between the lands of Dudley Roe and the herein described lands, North 06 degrees 50 minutes 20 seconds West 406.11 feet to a corner tree found, passing in transit a stone found 1.33 feet from the beginning thereof;

THENCE, still with said division line, North 32 degrees 37 minutes 22 seconds East 758.58 feet to a stone found and North 25 degrees 24 minutes 34 seconds West 640.27 feet to the place of beginning. Containing in all 16.511 acres of land, more or less, as surveyed by J. R. McCrone, Jr., Inc., Registered Engineers and Land Surveyors, in October, 1973.

TOGETHER with an additional tract of triangular shape, fronting 100 feet on Roe-Ingleside Avenue and being adjacent to the South 23 degrees 40 minutes 18 seconds West 840.24-foot line of the above described parcel, both tracts being shown on a plat as surveyed by J. R. McCrone, Jr., Inc., Registered Professional Engineers and Surveyors, dated October 1, 1973, and recorded among the land records of Queen Anne's County, Maryland, in Liber C.W.C. No. 81, folio 713, and totalling together 17.50 acres, more or less.

BEING the same land which was granted unto the said Melvin F. Hickman and Linda J. Hickman, his wife, by deed from Robert J. Mansfield and wife dated March 20, 1987 and recorded March 20, 1987 among said land records in Liber M.W.M. No. 274, folio 519.

#1525

Form **669-D**  
(Rev. August 1983)**Certificate of Subordination of Federal Tax Lien  
Under Section 6325(d)(1) of the Internal Revenue Code**

Whereas, Melvin F. & Linda J. Hickman  
 Of RD 1, Box 100-Z, City of Centreville,  
 County of Queen Anne's, State of Maryland,  
 is indebted to the United States for unpaid internal revenue tax in the sum of Two hundred eighty three  
thousand four hundred fifty three & 21/100 -- Dollars (\$ 283,453.21 )

lawfully assessed, to wit:

Kind of Tax (a)	Tax Period Ended (b)	Assessment Date (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
6672	12-31-80	12-27-83	216-48-5114	24,579.75
6672	06-30-83	04-11-85	216-48-5114	113,945.22
6672	12-31-80	12-27-83	219-48-7384	30,800.07
6672	06-30-83	04-11-85	219-48-7384	114,128.17
			<b>Total</b>	<b>\$ 283,453.21</b>

Whereas, to secure the collection of said tax, notice of the lien of the United States, attaching to all the property  
 and rights to property of the said taxpayer on account of said tax indebtedness, was filed with the Clerk of the  
Circuit Court for the  
Queen Anne's County, and also with the  
, in accordance with the applicable provisions of law.

Whereas, the lien of the United States, Federal Number 5291106998, for said tax has attached to certain  
 property described as: SEE ATTACHMENT EXHIBIT - A

FED/LN 5291106998 #  
 RECD FEE 3.00

RECEIVED  
 CLERK, CIRCUIT COURT  
 91 SEP 12 AM 10:12  
 QUEEN ANNE'S COUNTY

100

100

100

100

100

(Use this space for continued description of property)

Whereas, the District Director of Internal Revenue has determined that upon the payment of the sum of Thirty five thousand & 00/100 dollars (\$ 35,000.00) which amount is equal to the amount with respect to which the tax lien is subordinated and is to be applied in part satisfaction of the liability in respect of the tax hereinbefore stated which sum has been paid to be so applied, and the receipt of which sum by me is hereby acknowledged; H. J. Hightower, has authorized the issuance, under the provisions of section 6325(d)(1) of the Internal Revenue Code, of a certificate subordinating the tax lien of the United States;

Now, therefore, this instrument witnesseth, that I, H. J. Hightower, District Director of Internal Revenue at Baltimore, Maryland, charged by law with the duty of collecting and enforcing the collection of internal revenue taxes due to the United States, and charged with the assessment hereinbefore stated, do, pursuant to the provisions of section 6325(d)(1) of the Internal Revenue Code, subordinate the aforesaid tax lien, in the amount heretofore stated to the instrument herein described as Deed of Trust/Mortgage in the amount of \$47,000.00 to be held by the Centreville National Bank of Maryland.

saving and reserving, however, the force and effect of said tax lien against and upon all other property or rights to property to which said lien is attached, wherever situated.

Witness my hand at Baltimore, Maryland, on this, the 19th day of July, 19 91.

Signature H. J. Hightower

Title

BY: Joanne Howard

Chief, Special Procedures Branch

Note: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Subordination of Federal Tax Lien. Rev. Rul. 71-466, 1971-2 C.B. 409





1575

United States

vs.

**Release of Tax Lien**

Filed this \_\_\_\_\_ day of

\_\_\_\_\_, 19\_\_\_\_ M.,

and proper entry made in \_\_\_\_\_

\_\_\_\_\_ Book No. \_\_\_\_\_, page \_\_\_\_\_

\_\_\_\_\_  
Clerk (or Registrar).

Form 668(Z) (Rev. 4-84)

Form 668(Z)

296

Department of the Treasury - Internal Revenue Service

(Rev. April 1984)

## Certificate of Release of Federal Tax Lien

District

BALTIMORE, MD

Serial Number

529106998

For Optional Use by Recording Office

I certify that as to the following-named taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of Internal revenue tax lien was filed on April 04, 1991, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer LINDA J HICKMAN

Residence RD 1 BOX 100-2  
CENTERVILLE, MD 21617

## COURT RECORDING INFORMATION:

Liber  
tbplPage  
92UCC No.  
n/aSerial No.  
1575

RECEIVED  
CLERK, CIRCUIT COURT  
93 AUG 20 AM 11:25  
QUEEN ANNE'S COUNTY

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refilling (e)	Unpaid Balance of Assessment (f)
6672	06/30/83	219-48-7384	04/11/85	05/11/95	114128.17
*****					

Place of Filing

CLERK OF THE CIRCUIT COURT  
QUEEN ANNE'S COUNTY  
CENTREVILLE, MD 21617

Total

\$

114128.17

This certificate was prepared and signed at BALTIMORE, MD, on this,the 17th day of August, 19 93.

Signature

Title

Chief, SPf

(NOTE: Certificate of officer authorized by law to take acknowledgements is not essential to the validity of Certificate of Release of Federal Tax Lien Rev. Rul. 71-466, 1971-2 C.B. 109)

No. 1576

United States

VS.

Frank D. Hodges

## Notice of Tax Lien

Filed this

8th

day of

Oct 19 91 at 1:35 P.M.

Clerk (or Registrar).

Form 668 (7) (Rev. 1-81)

### Excerpts From Internal Revenue Code

#### Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

#### Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

#### Sec. 6323. Validity and Priority Against Certain Persons.

(e) **Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.**—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

#### (f) Place For Filing Notice; Form.—

(1) **Place For Filing.**—The notice referred to in subsection (a) shall be filed:

(A) Under State Laws

(i) **Real Property.**—In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) **Personal Property.**—In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; except that State law merely conforming to reenacting Federal law establishing a national filing system does not constitute a second office for filing as designated by the laws of such State; or

(B) **With Clerk Of District Court.**—In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A), or

(C) **With Recorder Of Deeds Of The District Of Columbia.**—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) **Situs Of Property Subject To Lien.**—For purposes of paragraphs (1) and (4), property shall be deemed to be situated:

(A) **Real Property.**—In the case of real property, at its physical location; or

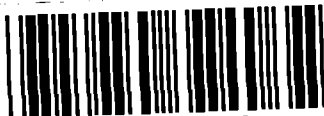
(B) **Personal Property.**—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) **Form.**—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

1. Securities
2. Motor vehicles
3. Personal property purchased after



Lien # 1576

(g) **Refiling Of Notice.**—For purposes of this section—

(1) **General Rule.**—Unless notice of lien is refilled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) **Place For Filing.**—A notice of lien refilled during the required refiling period shall be effective only—

(A) If—

(i) such notice of lien is refilled in the office in which the prior notice of lien was filed; and

(ii) in the case of real property, and the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) **Required Refiling Period.**—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 10 years after the date of the assessment of the tax; and

(B) the one-year period ending with the expiration of 10 years after the close of the preceding required refiling period for such notice of lien.

#### Sec. 6325. Release Of Lien Or Discharge Of Property.

(e) **Release Of Lien.**—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which—

(1) **Liability Satisfied or Unenforceable.**—The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) **Bond Accepted.**—There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

#### Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

#### (k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes.—

(2) **Disclosure of amount of outstanding lien.**—If a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

(Rev. January 1991)

## Notice of Federal Tax Lien Under Internal Revenue Laws

District <b>BALTIMORE, MD</b>	Serial Number <b>529107838</b>	For Optional Use by Recording Office
----------------------------------	-----------------------------------	--------------------------------------

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer **FRANK D. RODGER**

Residence **21 F QUEEN VICTORIA WAY  
CHESTER, MD 21619**

**IMPORTANT RELEASE INFORMATION:** With respect to each assessment listed below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/87	164-36-0902	10/22/90	11/21/00	2651.62
1040	12/31/88	164-36-0902	12/10/90	01/09/01	1079.89


Place of Filing

CLERK OF THE CIRCUIT COURT  
QUEEN ANNE'S COUNTY  
CENTREVILLE, MD 21617

Total \$ **3731.51**

This notice was prepared and signed at BALTIMORE, MD, on this,

the 2nd day of April, 19 91.

Signature  for MANAGER, REV & TRANS UNIT	Title <b>MANAGER 52-01-1801</b>
---	--

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien  
Rev. Rul. 71-466, 1971 - 2 C.B. 409)

1576

United States

vs.

## Release of Tax Lien

Filed this \_\_\_\_\_ day of

\_\_\_\_\_, 19\_\_\_\_ M.,

and proper entry made in \_\_\_\_\_

\_\_\_\_\_ Book No. \_\_\_\_\_, page \_\_\_\_\_

\_\_\_\_\_  
Clerk (or Registrar).

# Certificate of Release of Federal Tax Lien

District		Serial Number		For Optional Use by Recording Office	
BALTIMORE, MD		529107838		RECEIVED CLERK, CIRCUIT COURT 92 OCT 21 AM 10:52 QUEEN ANNE'S COUNTY	
I certify that as to the following-named taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on <u>April 08</u> , 19 <u>91</u> , is authorized to note the books to show the release of this lien for these taxes and additions.					
Name of Taxpayer FRANK D. RODGER					
Residence 21 F QUEEN VICTORIA WAY CHESTER, MD 21619					
COURT RECORDING INFORMATION: Liber      Page      UCC No.      Serial No. bp1      92      n/a      1576					
Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/87	164-36-0902	10/22/90	11/21/00	2651.62
1040	12/31/88	164-36-0902	12/10/90	01/09/01	1079.89
*****					
Place of Filing					
CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY CENTREVILLE, MD 21617					Total \$ 3731.51

RECEIVED  
CLERK. CIRCUIT COURT  
92OCT 21 AM10:52  
QUEEN ANNE'S COUNTY

This certificate was prepared and signed at BALTIMORE, MD, on this, 10 day of NOVEMBER, 1964.

the 15th day of October, 19 92

**Signature**

Title

Chief, SPf

(NOTE: Certificate of officer authorized by law to take acknowledgements is not essential to the validity of Certificate of Release of Federal Tax Lien Rev. Rul. 71-466, 1971-2 C.B. 409)

No. 1577

United States

VS.

Thomas E. Johnson

# Notice of Tax Lien

Filed this 8th day of

April 1981 at 10:30 a.m.

W. M. M. Clerk (or Registrar).

Form 668 (7) (Rev. 1-81)

## Excerpts From Internal Revenue Code

### Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

### Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

### Sec. 6323. Validity and Priority Against Certain Persons.

#### (a) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—

The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

#### (f) Place For Filing Notice; Form.—

(1) Place For Filing.—The notice referred to in subsection (a) shall be filed:

(A) Under State Laws

(i) Real Property.—In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; except that State law merely conforming to reenacting Federal law establishing a national filing system does not constitute a second office for filing as designated by the laws of such State; or

(B) With Clerk Of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A), or

(C) With Recorder Of Deeds Of The District Of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraphs (1) and (4), property shall be deemed to be situated:

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (e) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

1. Securities
2. Motor vehicles
3. Personal property purchased at retail



Lien # 1577

#### (g) Refiling Of Notice.—

(1) General Rule.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f) after the expiration of such refiling period.

(2) Place For Filing.—A notice of lien refiled during the required refiling period shall be effective only:

(A) If—

(i) such notice of lien is refiled in the office in which the prior notice of lien was filed, and

(ii) in the case of real property, and the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) In any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) Required Refiling Period.—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 10 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 10 years after the close of the preceding required refiling period for such notice of lien.

### Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien.—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which—

(1) Liability Satisfied or Unenforceable.—The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted.—There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

### Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

#### (k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes.—

(2) Disclosure of amount of outstanding lien.—If a notice of lien has been filed pursuant to section 6321(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

## Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
BALTIMORE, MD	529107361	

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer BONNIE E JOHNSON

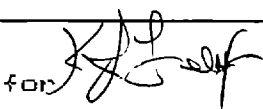
Residence PO BOX 394  
BRASONVILLE, MD 21638-0394

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refilled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

FILED  
CLERK, CIRCUIT COURT  
1991 APR -8 AM 10:26  
QUEEN ANNE'S COUNTY

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refilling (e)	Unpaid Balance of Assessment (f)
1040	12/31/88	215-50-5762	12/25/89	01/24/90	14873.96
Place of Filing CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY CENTREVILLE, MD 21617					Total \$ 14873.96

This notice was prepared and signed at BALTIMORE, MD, on this,  
the 28th day of March, 19 91.

Signature for 	Title MANAGER
--	------------------

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien  
Rev. Rul. 71-466, 1971 - 2 C.B. 409)



742 751 10

Department of the Treasury - Internal Revenue Service  
**Certificate of Release of Federal Tax Lien**

District	Serial Number	For Use by Recording Office
DELAWARE-MARYLAND	529107361	

I certify that the following-named taxpayer, under the requirements of section 6325 (a) of the Internal Revenue Code has satisfied the taxes listed below and all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on April 03, 1991, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer **BONNIE E JOHNSON**

Residence **PO BOX 394  
GRASONVILLE, MD 21638-0394**


**COURT RECORDING INFORMATION:**

Liber	Page	UCC No.	Serial No.
bpl	92	n/a	1577

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/1988	215-50-5762	12/25/1989	01/24/2000	14873.96
*****					
Place of Filing  CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY CENTREVILLE, MD 21617					Total \$ 14873.96

RECEIVED  
CLERK, CIRCUIT COURT  
98 APR 7 PM 12:49  
QUEEN ANNE'S COUNTY

This notice was prepared and signed at Baltimore, MD, on this,  
the 20th day of March, 1998.

Signature 	Title <b>Chief, SPF</b>
--	----------------------------

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Certificate of Release of Federal Tax lien Rev. Rul. 71-466, 1971-2 C.B. 409)

No.

1578

United States

VS.

James H. Bernard  
Mortimer

## Notice of Tax Lien

Filed this

19

91

at 10:30

a.m.

day of

Clerk (or Registrar).

Form 668 (7) (Rev. 1-91)

## Excerpts From Internal Revenue Code

## Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

## Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

## Sec. 6323. Validity and Priority Against Certain Persons.

(e) **Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.**—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

## (f) Place For Filing Notice; Form.—

(1) **Place For Filing.**—The notice referred to in subsection (e) shall be filed—

(A) **Under State Laws**

(i) **Real Property.**—In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) **Personal Property.**—In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; except that State law merely conforming to reenacting Federal law establishing a national filing system does not constitute a second office for filing as designated by the laws of such State; or

(B) **With Clerk Of District Court.**—In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A), or

(C) **With Recorder Of Deeds Of The District Of Columbia.**—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) **Situs Of Property Subject To Lien.**—For purposes of paragraphs (1) and (4), property shall be deemed to be situated—

(A) **Real Property.**—In the case of real property, at its physical location; or

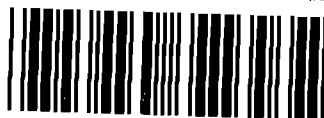
(B) **Personal Property.**—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) **Form.**—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

1. Securities
2. Motor vehicles



Lien # 1578

(g) **Refiling Of Notice.**—For purposes of this section—

(1) **General Rule.**—Unless notice of lien is refilled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f) after the expiration of such refiling period.

(2) **Place For Filing.**—A notice of lien refilled during the required refiling period shall be effective only—

(A) If—

(i) such notice of lien is refilled in the office in which the prior notice of lien was filed; and

(ii) in the case of real property, and the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) **Required Refiling Period.**—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 10 years after the date of the assessment of the tax; and

(B) the one-year period ending with the expiration of 10 years after the close of the preceding required refiling period for such notice of lien.

## Sec. 6325. Release Of Lien Or Discharge Of Property.

(e) **Release Of Lien.**—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which—

(1) **Liability Satisfied or Unenforceable.**—The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) **Bond Accepted.**—There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

## Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) **Disclosure of Certain Returns and Return Information For Tax Administration Purposes.**—

(2) **Disclosure of amount of outstanding lien.**—If a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

## Notice of Federal Tax Lien Under Internal Revenue Laws

District BALTIMORE, MD	Serial Number 529107242	For Optional Use by Recording Office
---------------------------	----------------------------	--------------------------------------

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer JAMES H & BONNIE L MARTIN

Residence 137 LONG POINT RD  
STEVENSVILLE, MD 21666-9606

**IMPORTANT RELEASE INFORMATION:** With respect to each assessment listed below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/89	213-48-7606	05/28/90	06/27/00	3491.06

Place of Filing CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY CENTREVILLE, MD 21617	Total \$	3491.06
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This notice was prepared and signed at BALTIMORE, MD, on this,

the 28th day of March, 19 91.

Signature for <u>W. Blackmore</u> ACS	Title MANAGER
--	------------------

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien  
Rev. Rul. 71-466, 1971 - 2 C.B. 409)

DEPARTMENT OF THE TREASURY - INTERNAL REVENUE SERVICE  
**CERTIFICATE OF DISCHARGE OF PROPERTY FROM FEDERAL TAX LIEN**  
(Sec. 6325(b)(2)(B) of the Internal Revenue Code)

WHEREAS, James H. and Bonnie L. Martin  
Of 137 Long Point Road, City of Stevensville,  
County of Queen Anne's County, State of Maryland,  
is indebted to the United States for unpaid internal revenue tax in the sum of Three Thousand Four Hundred  
Ninety One Dollars and 06/100----- Dollars (\$ 3,491.06-----)

lawfully assessed, to wit:

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-90	05-28-90	213-48-7606	3,491.06
RECEIVED CLERK, CIRCUIT COURT 93 JAN -8 PM 2:37 QUEEN ANNE'S COUNTY				
TOTAL				\$ 3,491.06

WHEREAS, to secure the collection of said tax, notice of the lien of the United States, attaching to all the property and rights to property of the said taxpayer on account of said tax indebtedness, was filed with the  
Clerk of the Circuit Court----- for the  
Queen Anne's County-----, and also with the -----  
-----, in accordance with the applicable provisions of law.

WHEREAS, the lien of the United States, Federal Number 529107242, for said tax has attached to certain property described as:

ALL those lots or parcels of land situate, lying and being in the Fourth Election District of Queen Anne's County, Maryland, being known and designated as Lots Nos. 11 and 12, Block "B", Section 1, as shown on the plat entitled "ROMANCOKE ON THE BAY", by William D. Purdum, registered surveyor, dated August 15, 1952, and recorded among the land records of Queen Anne's County in Liber T.S.P. No. 6, folio 330.

BEING all that lot or parcel of land granted and conveyed to the said Paul M. Hantske and Betty Ann Hantske, by deed from Robert L. Lynch and wife, dated January 14, 1983, and recorded January 19, 1983 among the land records of Queen Anne's County, Maryland, in Liber M.W.M. No. 192, folio 557.

8251

WHEREAS, the District Director of Internal Revenue has determined that the interest of the United States

in the foregoing property, under and by virtue of its aforesaid tax lien, is now valueless;

NOW, THEREFORE, THIS INSTRUMENT WITNESSETH, That I, H. J. Highflower,

District Director of Internal Revenue at Baltimore, Maryland, charged by law with

~~the duty of collecting and enforcing the collection of internal revenue taxes due the United States, and charged~~

with the assessment hereinbefore stated, do, pursuant to the provisions of section 6325(b)(2)(B) of the Internal Revenue Code, discharge the property heretofore described from the aforesaid tax lien, saving and reserving, however, the force and effect of said tax lien against and upon all other property or rights to property to which said lien is attached, wheresoever situated.

WITNESS my hand at Baltimore, Maryland, on this,

3rd day of December, 1992

TITLE

Chief, Special Procedures Branch

H. J. Highflower

SIGNATURE

By: [Signature]  
(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Discharge of Federal Tax Lien. Rev. Rul. 71-466, 1971-2 C.B. 409.)

3283

DELAWARE-MARYLAND

538107343

April 08

21

JAMES H & BONNIE L MARTIN

131 LONG POINT RD  
STEVENSVILLE, MD 21866-9606

COURT RECORDING INFORMATION:

Liberal Page 32  
LCC No. 1570  
Serial No.

1040 12/81/89 213-48-7808

1578

STATE OF MARYLAND  
QUEEN ANNES COUNTY, M.D.

CLERK OF THE CIRCUIT COURT

THIS RECEIVED FOR IT IS

DAY OF

RE AND RECORDED IN

DEBER

RECORD BOOK FOR QUEEN ANNES

2010000

SCOTT MacGLASHAN

CLERK OF THE CIRCUIT COURT  
QUEEN ANNE'S COUNTY  
CENTREVILLE, MD 21617

Baltimore, MD

3284 May

CHIEF, SPF

RECEIVED  
MAY 10 1989

2010000

2010000

Form 668 (Z) 2282  
(Rev. 5-94)

Department of the Treasury - Internal Revenue Service  
**Certificate of Release of Federal Tax Lien**

District	Serial Number	For Use by Recording Office
DELAWARE-MARYLAND	529107242	

I certify that as to the following-name taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of Internal revenue tax lien was filed on April 08 19 91, is authorized to note the books to show the release of this lien for these taxes and additions

Name of Taxpayer **JAMES H & BONNIE L MARTIN**

Residence **137 LONG POINT RD  
STEVENSVILLE, MD 21666-9606**

**COURT RECORDING INFORMATION:**

Liber	Page	UCC No.	Serial No.
bp1	92	n/a	1578

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/89	213-48-7606	05/28/90	06/27/00	3491.06
*****					

Place of Filing	Total	\$
CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY CENTREVILLE, MD 21617		3491.06

This notice was prepared and signed at Baltimore, MD, on this,  
the 23rd day of May, 19 97.

Signature	Title
	Chief, SPf

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Certificate of Release of Federal Tax lien Rev. Rul. 71-466, 1971-2 C.B. 409)

RECEIVED  
CLERK, CIRCUIT COURT  
97 JUN 10 AM 10:56  
QUEEN ANNE'S COUNTY



No. 1579

United States

VS.

Robert C. Delaney  
Adversus

## Notice of Tax Lien

Filed this

8th

day of

April, 1991, at 10:30 a.m.

Clerk (or Registrar).

Form 668 (Y) (Rev. 1-91)

## Excerpts From Internal Revenue Code

## Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

## Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

## Sec. 6323. Validity and Priority Against Certain Persons.

(a) **Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.**—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

## (f) Place For Filing Notice; Form.—

(1) Place For Filing - The notice referred to in subsection (a) shall be filed—

## (A) Under State Laws

(i) Real Property - In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property - In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; except that State law merely conforming to reenacting Federal law establishing a national filing system does not constitute a second office for filing as designated by the laws of such State; or

(B) With Clerk Of District Court - In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A), or

(C) With Recorder Of Deeds Of The District Of Columbia - In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien - For purposes of paragraphs (1) and (4), property shall be deemed to be situated—

(A) Real Property - In the case of real property, at its physical location; or

(B) Personal Property - In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

1. Securities
2. Motor vehicles
3. Personal property purchased at retail



Lien # 1579

(g) **Refiling Of Notice.**—For purposes of this section—

(1) **General Rule.**—Unless notice of lien is refilled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) **Place For Filing.**—A notice of lien refilled during the required refiling period shall be effective only—

(A) If—

(i) such notice of lien is refilled in the office in which the prior notice of lien was filed; and

(ii) in the case of real property, and the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4); and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence. If a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) **Required Refiling Period.**—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 10 years after the date of the assessment of the tax; and

(B) the one-year period ending with the expiration of 10 years after the close of the preceding required refiling period for such notice of lien.

## Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) **Release Of Lien.**—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which—

(1) Liability Satisfied or Unenforceable - The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted - There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

## Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

## (k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes.—

(2) Disclosure of amount of outstanding lien.—If a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

## Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
BALTIMORE, MD	529107278	

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer ROBERT W &amp; DELORES J ADAMS

Residence BAY VIEW LONG NECK RD 106  
GRAYSONVILLE, MD 21638-9665

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/88	579-38-0430	11/12/90	12/12/00	1684.21
1040	12/31/89	579-38-0430	07/30/90	08/29/00	2832.91
Place of Filing CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY CENTREVILLE, MD 21617					Total \$ 4517.12

This notice was prepared and signed at BALTIMORE, MD, on this,

the 28th day of March, 19 91.

Signature for <i>W. B. Blackmon</i> ACS	Title MANAGER
--	------------------

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien  
Rev. Rul. 71-466, 1971 - 2 C.B. 409)

No. 1580

United States

VS.

James H.  
Thorne

## Notice of Tax Lien

Filed this

17th

day of

Oct1991

at

10:00

m.

Clerk (or Registrar).

Form 668 (7) (Rev. 1-91)

## Excerpts From Internal Revenue Code

## Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

## Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

## Sec. 6323. Validity and Priority Against Certain Persons.

(e) **Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.**—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

## (f) Place For Filing Notice; Form.—

(1) **Place For Filing.**—The notice referred to in subsection (e) shall be filed—

## (A) Under State Laws—

(i) **Real Property.**—In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) **Personal Property.**—In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; except that State law merely conforming to reenacting Federal law establishing a national filing system does not constitute a second office for filing as designated by the laws of such State; or

(B) **With Clerk Of District Court.**—In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A), or

(C) **With Recorder Of Deeds Of The District Of Columbia.**—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) **Situs Of Property Subject To Lien.**—For purposes of paragraphs (1) and (4), property shall be deemed to be situated—

(A) **Real Property.**—In the case of real property, at its physical location; or

(B) **Personal Property.**—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) **Form.**—The form and content of the notice referred to in subsection (e) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

1. Securities
2. Motor vehicles
3. Personal property purchased at retail.



Lien # 1580

(g) **Refiling Of Notice.**—For purposes of this section—

(1) **General Rule.**—Unless notice of lien is refilled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) **Place For Filing.**—A notice of lien refilled during the required refiling period shall be effective only—

(A) If—

(i) such notice of lien is refilled in the office in which the prior notice of lien was filed, and

(ii) in the case of real property, and the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) **Required Refiling Period.**—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 10 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 10 years after the close of the preceding required refiling period for such notice of lien.

## Sec. 6325. Release Of Lien Or Discharge Of Property.

(e) **Release Of Lien.**—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which—

(1) **Liability Satisfied or Unenforceable.**—The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) **Bond Accepted.**—There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

## Sec. 6103. Confidentiality and Disclosure Of Returns and Return Information.

## (k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes.—

(2) **Disclosure of amount of outstanding lien.**—If a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

## Notice of Federal Tax Lien Under Internal Revenue Laws

District BALTIMORE, MD	Serial Number 529107449	For Optional Use by Recording Office
---------------------------	----------------------------	--------------------------------------

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer JAMES T THOMA

Residence GENERAL DELIVERY  
SUDLERSVILLE, MD 21668-9999

**IMPORTANT RELEASE INFORMATION:** With respect to each assessment listed below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/88	172-38-5880	10/02/89	11/01/99	2353.70
Place of Filing CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY CENTREVILLE, MD 21617					Total \$ 2353.70

This notice was prepared and signed at BALTIMORE, MD, on this,

the 28th day of March, 19 91.

Signature <i>Catharina M. Patton</i> for ACS	Title MANAGER
--	------------------

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien  
Rev. Rul. 71-466, 1971 - 2 C.B. 409)

0851

## Form 668 (Z)

(Rev. 5-84)

Department of the Treasury - Internal Revenue Service

## Certificate of Release of Federal Tax Lien

District 2014

Serial Number

For Use by Recording Office

RECEIVED  
CLERK, CIRCUIT COURT  
96 SEP 13 AM 9:52  
QUEEN ANNE'S COUNTY

I certify that as to the following-name taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of Internal revenue tax lien was filed on \_\_\_\_\_  
19 \_\_\_\_\_, is authorized to note the books to show the release of this lien for these taxes and additions

Name of Taxpayer

Residence

JAMES T THONA

GENERAL DELIVERY

SUDLERSVILLE, MD 21668-9999

## COURT RECORDING INFORMATION:

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/88	172-38-5880	10/02/89	11/01/99	2353.70
*****	*****	*****	*****	*****	*****

Place of Filing

Total \$

CLERK OF THE CIRCUIT COURT  
QUEEN ANNE'S COUNTY  
CENTREVILLE, MD 21617

2353.70

This notice was prepared and signed at \_\_\_\_\_, on this,

the \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_, Baltimore, MD

Signature



SE

Title

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Certificate of Release of Federal Tax lien Rev. Rul. 71-466, 1971-2 C.B. 409)

PART 1 - RECORDING OFFICE

Chief, SP4

Form 668 (Z) (Rev. 5-94)  
CAT. NO 600261

No. 1581

United States

VS.

Robert K. Sawyer  
26 E. Queen Anne Hwy  
Chester, MD.

## Notice of Tax Lien

Filed this 18<sup>th</sup> day ofApr, 19 91, at 10:17 A.M.

+SP1, folio 92

Margaret W. Markin  
Clerk (or Registrar).

Form 668 (Y) (Rev. 1-91)

## Excerpts From Internal Revenue Code

## Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

## Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

## Sec. 6323. Validity and Priority Against Certain Persons.

(a) **Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.**—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

## (f) Place For Filing Notice; Form.—

(1) **Place For Filing.**—The notice referred to in subsection (a) shall be filed—

(A) Under State Laws

(i) Real Property.—In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; except that State law merely conforming to reenacting Federal law establishing a national filing system does not constitute a second office for filing as designated by the laws of such State; or

(B) With Clerk Of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A), or

(C) With Recorder Of Deeds Of The District Of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) **Lien Of Property Subject To Lien.**—For purposes of paragraphs (1) and (4), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) **Form.**—The form and content of the notice referred to in subsection (e) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

1. Securities
2. Motor vehicles
3. Personal property purchased at retail



Lien # 1581

(g) **Refiling Of Notice.**—For purposes of this section—

(1) **General Rule.**—Unless notice of lien is raffiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f) after the expiration of such refiling period.

(2) **Place For Filing.**—A notice of lien raffiled during the required refiling period shall be effective only—

(A) If—

(i) such notice of lien is raffiled in the office in which the prior notice of lien was filed, and

(ii) In the case of real property, and the fact of raffiling is antared and recorded in an index to the extant required by subsection (f) (4), and

(B) In any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) **Required Refiling Period.**—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 10 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 10 years after the close of the preceding required refiling period for such notice of lien.

## Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) **Release Of Lien.**—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which—

(1) Liability Satisfied or Unenforceable.—The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted.—There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

## Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

## (k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes.—

(2) Disclosure of amount of outstanding lien.—If a notice of lien has been filed pursuant to section 6321(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

## Notice of Federal Tax Lien Under Internal Revenue Laws

District BALTIMORE, MD	Serial Number 529108530	For Optional Use by Recording Office
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As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer ROBERT K TAYLOR

Residence 26 E QUEEN ANNE WAY  
CHESTER, MD 21619-9418

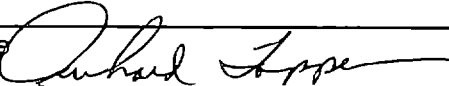
**IMPORTANT RELEASE INFORMATION:** With respect to each assessment listed below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/86	204-34-2517	05/25/87	06/24/97	875.27
1040	12/31/87	204-34-2517	05/30/88	06/29/98	1931.26
1040	12/31/88	204-34-2517	05/29/89	06/28/99	1860.62
1040	12/31/89	204-34-2517	05/14/90	06/13/00	2080.27

Place of Filing CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY CENTREVILLE, MD 21617	Total \$	6747.42
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This notice was prepared and signed at BALTIMORE, MD, on this,

the 11th day of April, 19 91.

Signature  for	ACS	Title MANAGER
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(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien  
Rev. Rul. 71-466, 1971 - 2 C.B. 409)



1581

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**Form 668 (Z)**

(Rev. 10-2000)

2282

Department of the Treasury - Internal Revenue Service

**Certificate of Release of Federal Tax Lien**

Area:  
SMALL BUSINESS/SELF EMPLOYED AREA #4  
Lien Unit Phone: (410) 962-1871

Serial Number  
529108530

For Use by Recording Office

RECEIVED  
CLERK, CIRCUIT COURT  
01 DEC 12 PM 2:36  
QUEEN ANNE'S COUNTY

I certify that the following-named taxpayer, under the requirements of section 6325 (a) of the Internal Revenue Code has satisfied the taxes listed below and all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on April 18 1991, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer  
ROBERT K TAYLOR

Residence 26 E QUEEN ANNE WAY  
-CHESTER, MD 21619-9418

COURT RECORDING INFORMATION:

Liber    Page    UCC No.    Serial No.  
1            92            n/a          1581

Kind of Tax (a)	Tax Period Ending (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/1986	204-34-2517	05/25/1987	06/24/1997	875.27
1040	12/31/1987	204-34-2517	05/30/1988	06/29/1998	1931.26
1040	12/31/1988	204-34-2517	05/29/1989	06/28/1999	1860.62
1040	12/31/1989	204-34-2517	05/14/1990	06/13/2000	2080.27
*****					
Place of Filing					
CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY CENTREVILLE, MD 21617					
Total					\$ 6747.42

This notice was prepared and signed at Baltimore, MD, on this,

the 07th day of December, 2001.

Signature

Title Compliance Technical Support Manager

2566(1581)  
(1581)

Department of the Treasury - Internal Revenue Service

**Area:**

SMALL BUSINESS/SELF EMPLOYED AREA #13  
Lien Unit Phone: (410) 962-1871

Serial Number

529892240

**For Use by Recording Office**

I certify that the following-named taxpayer, under the requirements of section 6325 (a) of the Internal Revenue Code has satisfied the taxes listed below and all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on May 04  
1998, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer ROBERT K TAYLOR

Residence 8840 WINE VALLEY CIR  
SAN JOSE, CA 95135

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
TSP1	154	n/a	2566 (1581)

RECEIVED  
CLERK, CIRCUIT COURT  
01 FEB -7 AM 10:47  
QUEEN ANNE'S COUNTY

Signature

Title	Compliance Technical Support Manager
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(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Certificate of Release of Federal Tax Lien Rev. Rul. 71-466, 1971 - 2 C.B. 409)

## Part 1 - RECORDING OFFICE

Form **668 (Z)** (Rev. 10-2000)  
CAT. NO 600761

No. 1582

United States

VS.

*Robert C. & Naomi M. Shulick*  
*Es. 2, Box 183*  
*Centerville MD*  
*21617-9446*

## Notice of Tax Lien

Filed this 18th day ofApr., 19 91, at 10:17 A.758 1/2, John StMargaret W. Nordin  
Clerk (or Registrar).

Form 668 (7) (Rev. 1-91)

## Excerpts From Internal Revenue Code

## Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

## Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

## Sec. 6323. Validity and Priority Against Certain Persons.

(a) **Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.**—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

## (f) Place For Filing Notice; Form.—

(1) Place For Filing.—The notice referred to in subsection (e) shall be filed—

(A) Under State Laws

(i) Real Property.—In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated, except that State law merely conforming to reenacting Federal law establishing a national filing system does not constitute a second office for filing as designated by the laws of such State; or

(B) With Clerk Of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A), or

(C) With Recorder Of Deeds Of The District Of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraphs (1) and (4), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (e) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

1. Securities
2. Motor vehicles
3. Personal property purchased at retail



Lien # 1582

(g) **Refiling Of Notice.**—For purposes of this section—

(1) **General Rule.**—Unless notice of lien is refilled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) **Place For Filing.**—A notice of lien refilled during the required refiling period shall be effective only—

(A) If—

(i) such notice of lien is refilled in the office in which the prior notice of lien was filed, and

(ii) in the case of real property, and the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) **Required Refiling Period.**—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 10 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 10 years after the close of the preceding required refiling period for such notice of lien.

## Sec. 6325. Release Of Lien Or Discharge Of Property.

(e) **Release Of Lien.**—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which—

(1) Liability Satisfied or Unenforceable.—The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted.—There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

## Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) **Disclosure of Certain Returns and Return Information For Tax Administration Purposes.**—

(2) Disclosure of amount of outstanding lien.—If a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

## Notice of Federal Tax Lien Under Internal Revenue Laws

District

BALTIMORE, MD

Serial Number

529108487

For Optional Use by Recording Office

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer ROBERT C &amp; KAREN M GRAULICH

Residence RT 2 BOX 183  
CENTERVILLE, MD 21617-9440

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

RECEIVED  
CLERK, CIRCUIT COURT  
1991 APR 18 AM 10:17  
QUEEN ANNE'S COUNTY

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/89	216-70-4550	09/24/90	10/24/00	146.97

Place of Filing

CLERK OF THE CIRCUIT COURT  
QUEEN ANNE'S COUNTY  
CENTREVILLE, MD 21617

Total \$ 146.97

This notice was prepared and signed at BALTIMORE, MD, on this,

the 11th day of April, 1991.

Signature

for

T. Brooks

ACS

Title

MANAGER

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien  
Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Form 668 (Y) (Rev. 1-91)

06-11-2000 00:00  
06-11-2000 00:00  
06-11-2000 00:00

06-11-2000 00:00

06-11-2000 00:00

06-11-2000 00:00

06-11-2000 00:00

06-11-2000 00:00

06-11-2000 00:00

1582

06-11-2000 00:00

06-11-2000 00:00

06-11-2000 00:00

06-11-2000 00:00

Department of the Treasury - Internal Revenue Service

**Certificate of Release of Federal Tax Lien**

District

Serial Number	Model	Year	Color	Condition	Price	Location	Notes
1	2015	2015	Black	Good	15000	Los Angeles	Low mileage, well maintained.
2	2018	2018	White	Excellent	22000	San Francisco	Only 10,000 miles, perfect condition.
3	2012	2012	Blue	Fair	8000	New York	Needs some minor work, but runs well.
4	2020	2020	Red	Excellent	28000	Chicago	Like new, only 5,000 miles.
5	2010	2010	Gray	Poor	4000	Phoenix	High mileage, needs major repairs.

**For Use by Recording Office**

BALTIMORE, MD

529108487

I certify that as to the following-name taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of Internal revenue tax lien was filed on April 18 19 91, is authorized to note the books to show the release of this lien for these taxes and additions

**Name of Taxpayer** ROBERT C & KAREN M GRAULICH

Residence RT 2 BOX 183  
CENTERVILLE, MD 21617-9440

**COURT RECORDING INFORMATION:**

Liber	Page	UCC No.	Serial No.
1	92	n/a	1582

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/89	216-70-4550	09/24/90	10/24/00	146.97
*****	*****	*****	*****	*****	*****

### Place of Filing

CLERK OF THE CIRCUIT COURT  
QUEEN ANNE'S COUNTY  
CENTREVILLE, MD 21617

**Total**

**\$**

146.97

This notice was prepared and signed at BALTIMORE, MD, on this,

the 29th day of December, 1994

Signature

e *A. Allen*

## Title

Chief, SPf

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Certificate of Release of Federal Tax lien Rev. Rul. 71-466, 1971-2 C.B. 409)



No. 1583

United States

VS.

*Ed. Lane*

## Notice of Tax Lien

Filed this

19

at

10:30 a.m.

day of

*May 91**Magistrate Clerk (for Registrar)*

Form 668 (7) (Rev. 1-91)

## Excerpts From Internal Revenue Code

## Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

## Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

## Sec. 6323. Validity and Priority Against Certain Persons.

(a) **Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.**—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

## (f) Place For Filing Notice; Form.—

(1) **Place For Filing.**—The notice referred to in subsection (a) shall be filed:

(A) **Under State Laws**

(i) **Real Property.**—In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) **Personal Property.**—In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; except that State law merely conforming to reenacting Federal law establishing a national filing system does not constitute a second office for filing as designated by the laws of such State; or

(B) **With Clerk Of District Court.**—In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A), or

(C) **With Recorder Of Deeds Of The District Of Columbia.**—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) **Situs Of Property Subject To Lien.**—For purposes of paragraphs (1) and (4), property shall be deemed to be situated:

(A) **Real Property.**—In the case of real property, at its physical location; or

(B) **Personal Property.**—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) **Form.**—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

1. Securities
2. Motor vehicles



Lien # 1583

(g) **Refiling Of Notice.**—For purposes of this section—

(1) **General Rule.**—Unless notice of lien is refilled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) **Place For Filing.**—A notice of lien refilled during the required refiling period shall be effective only:

(A) If—

(i) such notice of lien is refilled in the office in which the prior notice of lien was filed; and

(ii) in the case of real property, and the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4); and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence. If a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) **Required Refiling Period.**—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 10 years after the date of the assessment of the tax; and

(B) the one-year period ending with the expiration of 10 years after the close of the preceding required refiling period for such notice of lien.

## Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) **Release Of Lien.**—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which—

(1) **Liability Satisfied or Unenforceable.**—The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) **Bond Accepted.**—There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

## Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) **Disclosure of Certain Returns and Return Information For Tax Administration Purposes.**—

(2) **Disclosure of amount of outstanding lien.**—If a notice of lien has been filed pursuant to section 6321(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

(Rev. January 1991)

## Notice of Federal Tax Lien Under Internal Revenue Laws

District

BALTIMORE, MD

Serial Number

529109420

For Optional Use by Recording Office

RECEIVED  
CLERK, CIRCUIT COURT  
1991 MAY -2 AM 10:24  
QUEEN ANNE'S COUNTY

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer CAPTN ED INC , a CORPORATION

Residence PO BOX 15  
QUEENSTOWN, MD 21658-0015

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
941	06/30/89	52-1542007	12/11/89	01/10/90	10915.13
941	09/30/89	52-1542007	05/14/90	06/13/90	8746.28

Place of Filing

CLERK OF THE CIRCUIT COURT  
QUEEN ANNE'S COUNTY  
CENTREVILLE, MD 21617

Total \$ 19661.41

This notice was prepared and signed at BALTIMORE, MD, on this,the 24th day of April, 19 91.

Signature

for W. AMES

Title

REVENUE OFFICER  
52-01-2628

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien  
Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Form 668 (Y) (Rev. 1-91)

No. 1584

United States

VS.

*Edward  
Buchan*

## Notice of Tax Lien

Filed this

3rd

day of

May, 19 91, at 10:34 A.M.

Clerk (or Registrar).

Form 668 (Y) (Rev. 1-81)

## Excerpts From Internal Revenue Code

## Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

## Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

## Sec. 6323. Validity and Priority Against Certain Persons.

(e) **Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.**—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

## (f) Place For Filing Notice; Form.—

(1) Place For Filing - The notice referred to in subsection (a) shall be filed—

(A) Under State Laws

(i) Real Property - In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property - In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; except that State law merely conforming to reenacting Federal law establishing a national filing system does not constitute a second office for filing as designated by the laws of such State; or

(B) With Clerk Of District Court - In the office at the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A), or

(C) With Recorder Of Deeds Of The District Of Columbia - In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) **Situs Of Property Subject To Lien** - For purposes of paragraphs (1) and (4), property shall be deemed to be situated—  
(A) Real Property - In the case of real property, at its physical location; or

(B) Personal Property - In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) **Form** - The form and content of the notice referred to in subsection (e) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

1. Securities
2. Motor vehicles
3. Personal property purchased at retail



Lien # 1584

(g) **Refiling Of Notice.**—For purposes of this section—

(1) **General Rule.**—Unless notice of lien is refilled in the manner prescribed in paragraph (2) during the required refiling period, each notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f) after the expiration of such refiling period.

(2) **Place For Filing.**—A notice of lien refilled during the required refiling period shall be effective only—

(A) If—

(i) such notice of lien is refilled in the office in which the prior notice of lien was filed, and

(ii) in the case of real property, and the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) **Required Refiling Period.**—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 10 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 10 years after the close of the preceding required refiling period for such notice of lien.

## Sec. 6325. Release Of Lien Or Discharge Of Property.

(e) **Release Of Lien.**—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any Internal revenue tax not later than 30 days after the day on which—

(1) Liability Satisfied or Unenforceable - The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted - There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

## Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) **Disclosure of Certain Returns and Return information For Tax Administration Purposes.**—

(2) Disclosure of amount of outstanding lien, if notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

Form **668 (Y)**

131

Department of the Treasury - Internal Revenue Service

(Rev. January 1991)

**Notice of Federal Tax Lien Under Internal Revenue Laws**

District

BALTIMORE, MD

Serial Number

529109417

For Optional Use by Recording Office

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer **ELLSWORTH BUCKINGHAM**Residence **216 PINEY POINT LANDING  
GRASONVILLE, MD 21638-9663**

**IMPORTANT RELEASE INFORMATION:** With respect to each assessment listed below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

RECEIVED  
CLERK OF CIRCUIT COURT  
1991 MAY -2 AM 10:24  
QUEEN ANNE'S COUNTY

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
6672	06/30/88	220-56-9191	08/27/90	09/26/00	167389.36
Place of Filing  CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY CENTREVILLE, MD 21617					Total \$ 167389.36

This notice was prepared and signed at BALTIMORE, MD, on this,the 24th day of April, 19 91.

Signature

Title

REVENUE OFFICER  
52-01-2628

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien  
Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Form **668 (Y)** (Rev. 1-91)

Part 1 - Kept By Recording Office

1584

Form 668 (Z)

(Rev. 10-2000)

2282

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

Area: SMALL BUSINESS/SELF EMPLOYED AREA #4 Lien Unit Phone: (410) 962-1871	Serial Number 529109417	For Use by Recording Office
--	----------------------------	-----------------------------

I certify that the following-named taxpayer, under the requirements of section 6325 (a) of the Internal Revenue Code has satisfied the taxes listed below and all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on May 02 1991, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer  
ELLSWORTH BUCKINGHAM

Residence 216 PINEY POINT LANDING  
GRASONVILLE, MD 21638-9663

COURT RECORDING INFORMATION:

Liber Page UCC No. Serial No.  
1 92 n/a 1584

RECEIVED  
CLERK, CIRCUIT COURT  
03 APR -4 PM 12:09  
QUEEN ANNE'S COUNTY

Kind of Tax (a)	Tax Period Ending (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
6672	06/30/1988	220-56-9191	08/27/1990	09/26/2000	167389.36
*****	*****	*****	*****	*****	*****

Place of Filing CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY CENTREVILLE, MD 21617	Total \$ 167389.36
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This notice was prepared and signed at Baltimore, MD, on this,

the 30th day of March, 2003.

Signature <i>A. E. Lyell</i>	Title Compliance Technical Support Manager
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(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Certificate of Release of Federal Tax lien Rev. Rul. 71-466, 1971 - 2 C.B. 409)

No.

1585

United States

VS.

Donald M. Campbell

## Notice of Tax Lien

Filed this

2nd

day of

May, 1991, at 11:24 AM.

Clerk (or Registrar).

Form 668 (Y) (Rev. 1-91)

## Excerpts From Internal Revenue Code

## Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

## Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

## Sec. 6323. Validity and Priority Against Certain Persons.

(a) **Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.**—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

(f) **Place For Filing Notice; Form.**—

(1) **Place For Filing.**—The notice referred to in subsection (a) shall be filed—

(A) Under State Laws

(i) Real Property.—In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; except that State law merely conforming to reenacting Federal law establishing a national filing system does not constitute a second office for filing as designated by the laws of such State; or

(B) With Clerk Of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A), or

(C) With Recorder Of Deeds Of The District Of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) **Situs Of Property Subject To Lien.**—For purposes of paragraphs (1) and (4), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

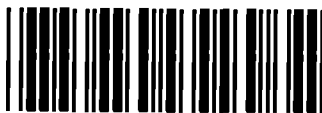
(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) **Form.**—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

1. Securities
2. Motor vehicles
3. Personal property purchased at retail
4. Personal property purchased in casual sale



Lien # 1585

(g) **Refiling Of Notice.**—If the notice of lien is not filed in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f) after the expiration of such refiling period.

(1) **General Rule.**—Unless notice of lien is refilled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f) after the expiration of such refiling period.

(2) **Place For Filing.**—A notice of lien refilled during the required refiling period shall be effective only—

(A) If—

(i) such notice of lien is refilled in the office in which the prior notice of lien was filed, and

(ii) in the case of real property, and the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) **Required Refiling Period.**—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 10 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 10 years after the close of the preceding required refiling period for such notice of lien.

## Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) **Release Of Lien.**—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which—

(1) Liability Satisfied or Unenforceable.—The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted.—There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

## Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) **Disclosure of Certain Returns and Return Information For Tax Administration Purposes.**—

(2) **Disclosure of amount of outstanding lien.**—If a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

(Rev. January 1991)

## Notice of Federal Tax Lien Under Internal Revenue Laws

District BALTIMORE, MD	Serial Number 529109419	For Optional Use by Recording Office
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As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer DONALD N CAMPBELL

Residence 147 G1 MORGAN NECK RD  
QUEENSTOWN, MD 21658

**IMPORTANT RELEASE INFORMATION:** With respect to each assessment listed below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
6672	03/31/88	361-36-7650	03/13/90	04/12/00	148266.55

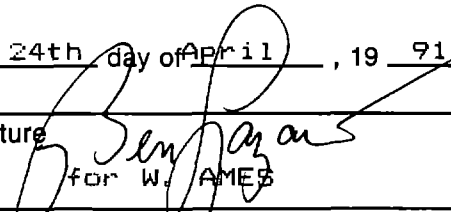
Place of Filing

CLERK OF THE CIRCUIT COURT  
QUEEN ANNE'S COUNTY  
CENTREVILLE, MD 21617

Total \$ 148266.55

This notice was prepared and signed at BALTIMORE, MD, on this,

the 24th day of April, 19 91.

Signature  for W. AMES	Title REVENUE OFFICER 52-01-2628
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(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien  
Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Form 668 (Y) (Rev. 1-91)



[illegible]

FOIA b 7 - Exemption 7, D-33

1585

Department of the Treasury - Internal Revenue Service  
**Certificate of Release of Federal Tax Lien**

Area:  
SMALL BUSINESS/SELF EMPLOYED AREA #4  
Lien Unit Phone: (410) 962-1871

Serial Number  
529109419

For Use by Recording Office

I certify that the following-named taxpayer, under the requirements of section 6325 (a) of the Internal Revenue Code has satisfied the taxes listed below and all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on May 02 1991, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer  
DONALD N CAMPBELL

Residence 147 G1 MORGAN NECK RD  
QUEENSTOWN, MD 21658

COURT RECORDING INFORMATION:  
Liber Page UCC No. Serial No.  
1 92 n/a 1585

RECEIVED  
CLERK, CIRCUIT COURT  
01 NOV 30 PM 2:33  
QUEEN ANNE'S COUNTY

Kind of Tax (a)	Tax Period Ending (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
6672	03/31/1988	361-36-7650	03/13/1990	04/12/2000	148266.55
*****	*****	*****	*****	*****	*****

Place of Filing  
CLERK OF THE CIRCUIT COURT  
QUEEN ANNE'S COUNTY  
CENTREVILLE, MD 21617  
Total \$ 148266.55

This notice was prepared and signed at Baltimore, MD, on this,  
the 25th day of November, 2001.

Signature Joe F. Shelton Title Compliance Technical Support Manager

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Certificate of Release of Federal Tax lien Rev. Rul. 71-466, 1971 - 2 C.B. 409)

No. 1586

United States

VS.

James Rosenfield

## Notice of Tax Lien

Filed this 8th day of

May, 1971, at 9:55 a.m.

7501 74110 92

Clerk (or Registrar).

Form 668 (7) (Rev. 1-91)

## Excerpts From Internal Revenue Code

## Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

## Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

## Sec. 6323. Validity and Priority Against Certain Persons.

(a) **Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.**—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

(f) **Place For Filing Notice; Form.**—

(1) **Place For Filing.**—The notice referred to in subsection (e) shall be filed—

(A) **Under State Laws**

(i) **Real Property.**—In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) **Personal Property.**—In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; except that State law merely conforming to reenacting Federal law establishing a national filing system does not constitute a second office for filing as designated by the laws of such State; or

(B) **With Clerk Of District Court.**—In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A), or

(C) **With Recorder Of Deeds Of The District Of Columbia.**—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) **Situs Of Property Subject To Lien.**—For purposes of paragraphs (1) and (4), property shall be deemed to be situated—  
(A) **Real Property.**—In the case of real property, at its physical location; or

(B) **Personal Property.**—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) **Form.**—The form and content of the notice referred to in subsection (e) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

1. Securities
2. Motor vehicles
3. Personal property purchased at retail
4. Personal property purchased in casual sale



Lien # 1586

section—

(1) **General Rule.**—Unless notice of lien is refilled in the manner prescribed in paragraph (2) during the required refilling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refilling period.

(2) **Place For Filing.**—A notice of lien refilled during the required refilling period shall be effective only—

(A) **If—**

(i) such notice of lien is refilled in the office in which the prior notice of lien was filed, and

(ii) in the case of real property, and the fact of refilling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of a refilling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) **Required Refiling Period.**—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 10 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 10 years after the close of the preceding required refiling period for such notice of lien.

## Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) **Release Of Lien.**—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which—

(1) **Liability Satisfied or Unenforceable.**—The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) **Bond Accepted.**—There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

## Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) **Disclosure of Certain Returns and Return Information For Tax Administration Purposes.**—

(2) **Disclosure of amount of outstanding lien.**—If a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

## Notice of Federal Tax Lien Under Internal Revenue Laws

District

BALTIMORE, MD

Serial Number

529109786

For Optional Use by Recording Office

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer JAMES ROSENTHAL

Residence PO BOX 181  
STEVENSVILLE, MD 21606

**IMPORTANT RELEASE INFORMATION:** With respect to each assessment listed below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

RECEIVED  
CLERK, CIRCUIT COURT  
1991 MAY -8 AM 9:59  
QUEEN ANNE'S COUNTY

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/86	067-40-3039	10/03/88	11/02/98	5242.77
1040	12/31/87	067-40-3039	10/02/89	11/01/99	28658.23
1040	12/31/88	067-40-3039	10/09/89	11/08/99	7444.63

Place of Filing

CLERK OF THE CIRCUIT COURT  
QUEEN ANNE'S COUNTY  
CENTREVILLE, MD 21617

Total \$ 41345.63

This notice was prepared and signed at BALTIMORE, MD, on this,

the 26th day of April, 19 91.

Signature

for T. KOVELL

Title

REVENUE OFFICER  
52-01-1429

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien  
Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Form 668 (Y) (Rev. 1-91)

1586

United States

vs.

## Release of Tax Lien

Filed this \_\_\_\_\_ day of  
\_\_\_\_\_, 19\_\_\_\_ M.,

and proper entry made in \_\_\_\_\_

\_\_\_\_\_ Book No. \_\_\_\_\_, page \_\_\_\_\_

\_\_\_\_\_  
Clerk (or Registrar).

Form 668(Z) (Rev. 4-84)

Form **668(Z)**

296

Department of the Treasury - Internal Revenue Service

(Rev. April 1984)

**Certificate of Release of Federal Tax Lien**

District

Serial Number

For Optional Use by Recording Office

BALTIMORE, MD

529109786

I certify that as to the following-named taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of Internal revenue tax lien was filed on May 08, 19 91, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer **JAMES ROSENTHAL**

Residence PO BOX 181  
STEVENSVILLE, MD 21606

RECEIVED  
CLERK, CIRCUIT COURT  
93 SEP - 1 PM 12:12  
QUEEN ANNE'S COUNTY

REC'D - TL 3.00  
CASH 3.00

## COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
1	92	n/a	1586

#342260 C001 R01 T12:11

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/86	067-40-3039	10/03/88	11/02/98	5242.77
1040	12/31/87	067-40-3039	10/02/89	11/01/99	28658.23
1040	12/31/88	067-40-3039	10/09/89	11/08/99	7444.63
*****					

Place of Filing

CLERK OF THE CIRCUIT COURT  
QUEEN ANNE'S COUNTY  
CENTREVILLE, MD 21617

Total

\$

41345.63

This certificate was prepared and signed at BALTIMORE, MD, on this,the 24th day of May, 19 93.

Signature

Title

Chief, SPf

(NOTE: Certificate of officer authorized by law to take acknowledgements is not essential to the validity of Certificate of Release of Federal Tax Lien Rev. Rul. 71-466, 1971-2 C.B. 409)

No. 1587

United States

VS.

*Joseph M. Martin*  
*et al, et 2181*  
*Barnett et al.*  
*Plaintiffs*  
*MD 21658*

# Notice of Tax Lien

Filed this 10 day of

*May*, 19 91, at 1:44 p.m.

*Mr. Martin*  
Clerk (or Registrar).

Form 668 (7) (Rev. 1-91)

## Excerpts From Internal Revenue Code

### Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

### Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

### Sec. 6323. Validity and Priority Against Certain Persons.

(a) **Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.**—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

### (f) Place For Filing Notice; Form.—

(1) **Place For Filing.**—The notice referred to in subsection (e) shall be filed—

- (A) **Under State Laws.**—
  - (i) **Real Property.**—In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and
  - (ii) **Personal Property.**—In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; except that State law merely conforming to reenacting Federal law establishing a national filing system does not constitute a second office for filing as designated by the laws of such State; or
- (B) **With Clerk Of District Court.**—In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A), or
- (C) **With Recorder Of Deeds Of The District Of Columbia.**—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) **Situs Of Property Subject To Lien.**—For purposes of paragraphs (1) and (4), property shall be deemed to be situated—

- (A) **Real Property.**—In the case of real property, at its physical location; or
  - (B) **Personal Property.**—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.
- For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) **Form.**—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

1. Securities
2. Motor vehicles
3. Personal property purchased at retail



Lien # 1587

(g) **Refiling Of Notice.**—For purposes of this section—

(1) **General Rule.**—Unless notice of lien is refilled in the manner prescribed in paragraph (2) during the required refilling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f) after the expiration of such refilling period.

(2) **Place For Filing.**—A notice of lien refilled during the required refilling period shall be effective only—

- (A) if—
  - (i) such notice of lien is refilled in the office in which the prior notice of lien was filed, and
  - (ii) in the case of real property, and the fact of refilling is entered and recorded in an index to the extent required by subsection (f) (4), and
- (B) in any case in which, 90 days or more prior to the date of a refilling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) **Required Refilling Period.**—In the case of any notice of lien, the term "required refilling period" means—

- (A) the one-year period ending 30 days after the expiration of 10 years after the date of the assessment of the tax, and
- (B) the one-year period ending with the expiration of 10 years after the close of the preceding required refilling period for such notice of lien.

### Sec. 6325. Release Of Lien Or Discharge Of Property.

(e) **Release Of Lien.**—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which—

- (1) **Liability Satisfied or Unenforceable.**—The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or
- (2) **Bond Accepted.**—There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

### Sec. 6103. Confidentiality and Disclosure of Returns and Information.

(k) **Disclosure of Certain Returns and Return Information For Tax Administration Purposes.**—

(2) **Disclosure of amount of outstanding lien.**—If a notice of lien has been filed pursuant to section 6321(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

Form **668 (Y)**

Department of the Treasury - Internal Revenue Service

(Rev. January 1991)

**Notice of Federal Tax Lien Under Internal Revenue Laws**

District <b>BALTIMORE</b>	Serial Number <b>529110510</b>	For Optional Use by Recording Office
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As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer **LLOYD M MONTFORD**Residence **RT 1 BOX 218 V BENNETT POINT RD  
QUEENSTOWN, MD 21658**

**IMPORTANT RELEASE INFORMATION:** With respect to each assessment listed below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(d). **CORRECTS ORIGINAL DATE IN COL. (e) \*\*\***

RECEIVED  
CLERK OF THE CIRCUIT COURT  
CLERK, CIRCUIT COURT  
1991 MAY 10 PM 1:44  
QUEEN ANNE'S COUNTY  
QUEEN ANNE'S COUNTY

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
6672	6/30/83	275-28-6438N	4/11/85	5/11/95	13796.55

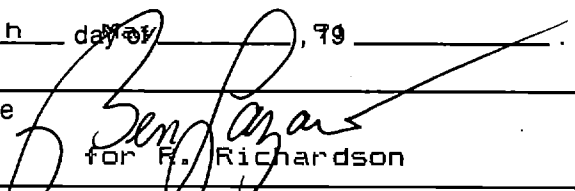
Place of Filing **CLERK OF THE CIRCUIT COURT  
QUEEN ANNE'S COUNTY  
CENTREVILLE, MD 21617**

**Total \$ 13796.55**

Original Recording Data:

10:17 58 1028

This notice was prepared and signed at **BALTIMORE, MD.**, on this,the 9th day of May, 1991.

Signature  for <b>R. Richardson</b>	Title <b>REVENUE OFFICER</b>
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(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien  
Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Form **668 (Y)** (Rev. 1-91)



No. 1588

United States

VS.

Christine J. Montford  
 et al., by 2181  
 Bernard St. Rd.

Quintanar MD  
 2/16/88

## Notice of Tax Lien

Filed this

10

day of

May, 19 97, at 1:44 P.M.

TSR / Jolie 97  
 M. W. Markin  
 Clerk (or Registrar).

Form 668 (7) (Rev. 1-97)

## Excerpts From Internal Revenue Code

## Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

## Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

## Sec. 6323. Validity and Priority Against Certain Persons.

## (e) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—

The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

## (f) Place For Filing Notice; Form.—

(1) Place For Filing.—The notice referred to in subsection (a) shall be filed—

(A) Under State Laws

(i) Real Property.—In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; except that State law merely conforming to reenacting Federal law establishing a national filing system does not constitute a second office for filing as designated by the laws of such State; or

(B) With Clerk Of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District Of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraphs (1) and (4), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (e) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

1. Securities
2. Motor vehicles



Lien # 1588

(g) Refiling Of Notice.—For purposes of this section—

(1) General Rule.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) Place For Filing.—A notice of lien refiled during the required refiling period shall be effective only—

(A) If—

(i) such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(ii) in the case of real property, and the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4); and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) Required Refiling Period.—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 10 years after the date of the assessment of the tax; and

(B) the one-year period ending with the expiration of 10 years after the close of the preceding required refiling period for such notice of lien.

## Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien.—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which—

(1) Liability Satisfied or Unenforceable.—The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted.—There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

## Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

## (k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes.—

(2) Disclosure of amount of outstanding lien.—If a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

Form **668 (Y)**

(Rev. January 1991)

Department of the Treasury - Internal Revenue Service

**Notice of Federal Tax Lien Under Internal Revenue Laws**

District <b>BALTIMORE</b>	Serial Number <b>529110509</b>	For Optional Use by Recording Office
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As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer **CONSTANCE J MONTFORD**Residence **RT 1 BOX 218 V BENNETT POINT RD  
QUEENSTOWN, MD 21658**

**IMPORTANT RELEASE INFORMATION:** With respect to each assessment listed below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRB 1985-10, 10.

**CORRECTS ORIGINAL DATE IN COL. (e) \*\*\***

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
6672	6/30/83	299-48-8024N	4/11/85	5/11/95	13796.55

Place of Filing **CLERK OF THE CIRCUIT COURT  
QUEEN ANNE'S COUNTY  
CENTREVILLE, MD 21617**

**Total \$ 13796.55**

Original Recording Data:

10:16 56 1025

This notice was prepared and signed at **BALTIMORE, MD.**, on this,the **9th** day of **May**, **94**

Signature

for **R. Richardson**

Title

**REVENUE OFFICER**

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien  
Rev. Rul. 71-466, 1971-2 C.B. 409)

Form **668 (Y)** (Rev. 1-91)

Part 1 - Kept By Recording Office

No. 1589

United States

VS.

Julius J. Stehman  
FD-1, but 100-2

Centerville MD.

2/6/7

## Notice of Tax Lien

Filed this 10 day of

May, 19 91, at 1:44 p.m.

TSP 1, file 92  
M. W. Stehman  
Clerk (or Registrar).

Form 668 (Y) (Rev. 1-91)

### Excerpts From Internal Revenue Code

#### Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

#### Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

#### Sec. 6323. Validity and Priority Against Certain Persons.

(e) **Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.**—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

#### (f) Place For Filing Notice; Form.—

(1) **Place For Filing.**—The notice referred to in subsection (a) shall be filed—

(A) **Under State Laws**

(i) **Real Property.**—In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) **Personal Property.**—In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; except that State law merely conforming to reenacting Federal law establishing a national filing system does not constitute a second office for filing as designated by the laws of such State; or

(B) **With Clerk Of District Court.**—In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A), or

(C) **With Recorder Of Deeds Of The District Of Columbia.**—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) **Situs Of Property Subject To Lien.**—For purposes of paragraphs (1) and (4), property shall be deemed to be situated—

(A) **Real Property.**—In the case of real property, at its physical location; or

(B) **Personal Property.**—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) **Form.**—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

1. Securities
2. Motor vehicles



Lien # 1589

(g) **Refiling Of Notice.**—For purposes of this section—

(1) **General Rule.**—Unless notice of lien is refilled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) **Place For Filing.**—A notice of lien refilled during the required refiling period shall be effective only—

(A) if—

(i) such notice of lien is refilled in the office in which the prior notice of lien was filed; and

(ii) in the case of real property, and the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) **Required Refiling Period.**—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 10 years after the date of the assessment of the tax; and

(B) the one-year period ending with the expiration of 10 years after the close of the preceding required refiling period for such notice of lien.

#### Sec. 6325. Release Of Lien Or Discharge Of Property.

(e) **Release Of Lien.**—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which—

(1) **Liability Satisfied or Unenforceable.**—The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) **Bond Accepted.**—There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

#### Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) **Disclosure of Certain Returns and Return Information For Tax Administration Purposes.**—

(2) **Disclosure of amount of outstanding lien.**—If a notice of lien has been filed pursuant to section 6321(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

Form 668 (Y)

Department of the Treasury - Internal Revenue Service

(Rev. January 1991)

## Notice of Federal Tax Lien Under Internal Revenue Laws

District <b>BALTIMORE</b>	Serial Number <b>529110538</b>	For Optional Use by Recording Office
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As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer **MELVIN F HICKMAN**Residence **RD 1, BOX 100-Z  
CENTREVILLE, MD 21617**

**IMPORTANT RELEASE INFORMATION:** With respect to each assessment listed below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(d). CORRECTS ORIGINAL DATE IN COL. (e) \*\*\*

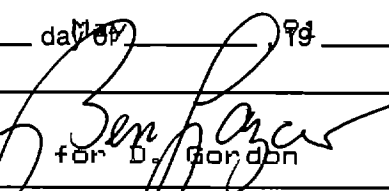
Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
6672	6/30/83	216-48-5114	4/11/85	5/11/95	113945.22

Place of Filing <b>CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY CENTREVILLE, MD 21617</b>	Total \$ <b>113945.22</b>
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Original Recording Data:

12:23 1353

This notice was prepared and signed at **BALTIMORE, MD.**, on this,the **9th** day of **MAY**, 19**95**.

Signature  for <b>D. Gordon</b>	Title <b>REVENUE OFFICER</b>
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(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien  
Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Form 668 (Y) (Rev. 1-91)

Part 1 - Kept By Recording Office

# 1589

THENCE, binding on said right-of-way, South 81 degrees 41 minutes 04 seconds West 200.00 feet to an iron pipe set;

THENCE, leaving said right-of-way line and binding on the aforementioned division line between the lands of Dudley Roe and the herein described lands, North 06 degrees 50 minutes 20 seconds West 406.11 feet to a corner tree found, passing in transit a stone found 1.33 feet from the beginning thereof;

THENCE, still with said division line, North 32 degrees 37 minutes 22 seconds East 758.58 feet to a stone found and North 25 degrees 24 minutes 34 seconds West 640.27 feet to the place of beginning. Containing in all 16.511 acres of land, more or less, as surveyed by J. R. McCrone, Jr., Inc., Registered Engineers and Land Surveyors, in October, 1973.

TOGETHER with an additional tract of triangular shape, fronting 100 feet on Roe-Ingleside Avenue and being adjacent to the South 23 degrees 40 minutes 18 seconds West 840.24-foot line of the above described parcel, both tracts being shown on a plat as surveyed by J. R. McCrone, Jr., Inc., Registered Professional Engineers and Surveyors, dated October 1, 1973, and recorded among the land records of Queen Anne's County, Maryland, in Liber C.W.C. No. 81, folio 713, and totalling together 17.50 acres, more or less.

BEING the same land which was granted unto the said Melvin F. Hickman and Linda J. Hickman, his wife, by deed from Robert J. Mansfield and wife dated March 20, 1987 and recorded March 20, 1987 among said land records in Liber M.W.M. No. 274, folio 519.

ALL that lot of ground, situate, lying and being in the Sixth Election District of Queen Anne's County, State of Maryland and described as follows, that is to say:

BEGINNING for the same at a concrete monument found at the intersection of the division line between the lands of Milford Usilton (see T.S.P. 2/312), the lands of Dudley Roe (see T.S.P. 21/266), and the herein described lands. Said monument further being the terminus of the North 35 degrees 15 minutes West 38 8/10 perch line of that conveyance from Frances Butler to Dudley G. Roe by deed dated April 23, 1955, and recorded among the land records of Queen Anne's County, Maryland in Liber T.S.P. No. 21, folio 266;

THENCE, leaving said beginning point so fixed, and binding on the aforementioned division line between the Milford Usilton lands and the herein described lands, North 25 degrees 24 minutes 34 seconds West 817.18 feet to an iron pipe set in the ditch line;

THENCE, leaving said Usilton outline and running for 21 new lines of division through the lands of Holton J. Gannon (see C.W.C. 27/639), 19 of said lines being by and with the centerline of said ditch, South 66 degrees 58 minutes 05 seconds East 58.90 feet to a point, South 66 degrees 58 minutes 05 seconds East 22.18 feet to a point, South 69 degrees 32 minutes 14 seconds East 42.16 feet to a point, South 34 degrees 34 minutes 22 seconds East 47.74 feet to a point, South 64 degrees 53 minutes 11 seconds East 41.15 feet to a point, South 36 degrees 34 minutes 23 seconds East 45.60 feet to a point, South 57 degrees 28 minutes 05 seconds East 64.52 feet to a point, South 21 degrees 29 minutes 56 seconds East 16.75 feet to a point, South 54 degrees 48 minutes 46 seconds East 39.07 feet to a point, South 74 degrees 52 minutes 49 seconds East 81.79 feet to a point, South 27 degrees 37 minutes 53 seconds East 79.77 feet to a point, South 48 degrees 48 minutes 57 seconds East 82.40 feet to a point, South 40 degrees 40 minutes 15 seconds East 6136 feet to a point, South 04 degrees 47 minutes 03 seconds West 40.17 feet to a point, South 21 degrees 17 minutes 50 seconds East 114.92 feet to a point, South 20 degrees 07 minutes 03 seconds East 155.57 feet to a point, South 61 degrees 03 minutes 01 second East 257.92 feet to a point, South 53 degrees 25 minutes 37 seconds East 63.95 feet to a point, South 29 degrees 35 minutes 49 seconds East 39.42 feet to an iron pipe set in the aforementioned ditch line;

THENCE, still running for new lines of division through the lands of Holton J. Gannon, South 08 degrees 55 minutes 38 seconds West 672.47 feet to an iron pipe set and South 23 degrees 40 minutes 18 seconds West 840.24 feet to an iron pipe set in the northwesternmost right-of-way line of Roe-Ingleside Road (fifty feet wide);

1. *Phragmites australis* (Cav.) Trin. ex Steud.



Form **669-D**

(Rev. August 1983)

# **Certificate of Subordination of Federal Tax Lien Under Section 6325(d)(1) of the Internal Revenue Code**

Whereas, Melvin F. & Linda J. HickmanOf RD 1, Box 100-Z, City of CentrevilleCounty of Queen Anne's, State of Maryland

is indebted to the United States for unpaid internal revenue tax in the sum of Two hundred eighty three  
thousand four hundred fifty three & 21/100 -- Dollars (\$ 283,453.21 )

lawfully assessed, to wit:

Kind of Tax (a)	Tax Period Ended (b)	Assessment Date (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
6672	12-31-80	12-27-83	216-48-5114	24,579.75
6672	06-30-83	04-11-85	216-48-5114	113,945.22
6672	12-31-80	12-27-83	219-48-7384	30,800.07
6672	06-30-83	04-11-85	219-48-7384	114,128.17
			<b>Total</b>	<b>\$ 283,453.21</b>

Whereas, to secure the collection of said tax, notice of the lien of the United States, attaching to all the property and rights to property of the said taxpayer on account of said tax indebtedness, was filed with the Clerk of the  
Circuit Court for the  
Queen Anne's County, and also with the

in accordance with the applicable provisions of law.  
 528909701, 528909702, 529110538 &

Whereas, the lien of the United States, Federal Number 5291106998, for said tax has attached to certain property described as: SEE ATTACHMENT EXHIBIT - A

FED/LN 529110538 #  
 RECD FEE 3.00

RECEIVED  
 CLERK, CIRCUIT COURT  
 91 SEP 12 AM 10:11  
 QUEEN ANNE'S COUNTY



(Use this space for continued description of property)

Whereas, the District Director of Internal Revenue has determined that upon the payment of the sum of Thirty five thousand & 00/100 dollars (\$ 35,000.00) which amount is equal to the amount with respect to which the tax lien is subordinated and is to be applied in part satisfaction of the liability in respect of the tax hereinbefore stated which sum has been paid to be so applied, and the receipt of which sum by me is hereby acknowledged; H. J. Hightower, has authorized the issuance, under the provisions of section 6325(d)(1) of the Internal Revenue Code, of a certificate subordinating the tax lien of the United States;

Now, therefore, this instrument witnesseth, that I, H. J. Hightower, District Director of Internal Revenue at Baltimore, Maryland, charged by law with the duty of collecting and enforcing the collection of internal revenue taxes due to the United States, and charged with the assessment hereinbefore stated, do, pursuant to the provisions of section 6325(d)(1) of the Internal Revenue Code, subordinate the aforesaid tax lien, in the amount heretofore stated to the instrument herein described as Deed of Trust/Mortgage in the amount of \$47,000.00 to be held by the Centreville National Bank of Maryland.

saving and reserving, however, the force and effect of said tax lien against and upon all other property or rights to property to which said lien is attached, wherever situated.

Witness my hand at Baltimore, Maryland, on this, the 19th day of July, 19 91.

Signature H. J. Hightower

BY: Jeanne Howard

Title

Chief, Special Procedures Branch

Note: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Subordination of Federal Tax Lien.  
Rev. Rul. 71-486, 1971-2 C.B. 409



1589

United States

vs.

## Release of Tax Lien

Filed this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_ M.,

and proper entry made in \_\_\_\_\_

Book No. \_\_\_\_\_, page \_\_\_\_\_

\_\_\_\_\_  
Clerk (or Registrar).

Form 668(Z) (Rev. 4-84)

Form **668(Z)**

(Rev. April 1984)

Department of the Treasury - Internal Revenue Service

**Certificate of Release of Federal Tax Lien**

District

BALTIMORE, MD

Serial Number

529110538

For Optional Use by Recording Office

I certify that as to the following-named taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on May 10 19 91, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer **MELVIN F HICKMAN**Residence **RD 1. BOX 100-Z  
CENTREVILLE, MD 21617**

## COURT RECORDING INFORMATION:

Liber  
1Page  
92UCC No.  
n/aSerial No.  
1589RECEIVED  
CLERK, CIRCUIT COURT  
93 JUL 16 AM 10:28  
QUEEN ANNE'S COUNTY

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
6672 *****	06/30/83 *****	216-48-5114 *****	04/11/85 *****	05/11/95 *****	113945.22 *****

Place of Filing

CLERK OF THE CIRCUIT COURT  
QUEEN ANNE'S COUNTY  
CENTREVILLE, MD 21617

Total

\$

113945.22

This certificate was prepared and signed at BALTIMORE, MD, on this,the 8th day of July, 19 93.

Signature



Title

Chief, SPf

(NOTE: Certification of officer authorized by law to take acknowledgements is not essential to the validity of Certificate of Release of Federal Tax Lien Rev. Rul. 71-466, 1971-2 C.B. 409)

No. 1590

United States

VS.

George M. Mountford  
Esq., but 218 V  
Bernard St. Rd.  
Queensbury MD.  
21658

# Notice of Tax Lien

Filed this 10 day of

May, 19 91, at 1:44 P. m.

W. J. Little Jr  
M. W. Mendenhall

Clerk (or Registrar).

Form 666 (7) (Rev. 1-91)

## Excerpts From Internal Revenue Code

### Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

### Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

### Sec. 6323. Validity and Priority Against Certain Persons.

(a) **Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.**—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

### (f) Place For Filing Notice; Form.—

(1) **Place For Filing.**—The notice referred to in subsection (a) shall be filed—

- (A) Under State Laws
  - (i) Real Property.—In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and
  - (ii) Personal Property.—In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; except that State law merely conforming to reenacting Federal law establishing a national filing system does not constitute a second office for filing as designated by the laws of such State; or
- (B) With Clerk Of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A); or
- (C) With Recorder Of Deeds Of The District Of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) **Situs Of Property Subject To Lien.**—For purposes of paragraphs (1) and (4), property shall be deemed to be situated—  
(A) Real Property.—In the case of real property, at its physical location; or  
(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) **Form.**—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- 1. Securities
- 2. Motor vehicles



Lien # 1590

(g) **Refiling Of Notice.**—For purposes of this section—

(1) **General Rule.**—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) **Place For Filing.**—A notice of lien refiled during the required refiling period shall be effective only—

- (A) If—
  - (i) such notice of lien is refiled in the office in which the prior notice of lien was filed; and
  - (ii) in the case of real property, and the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4), and
- (B) In any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) **Required Refiling Period.**—In the case of any notice of lien, the term "required refiling period" means—

- (A) the one-year period ending 30 days after the expiration of 10 years after the date of the assessment of the tax; and
- (B) the one-year period ending with the expiration of 10 years after the close of the preceding required refiling period for such notice of lien.

### Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) **Release Of Lien.**—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which—

- (1) Liability Satisfied or Unenforceable.—The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or
- (2) Bond Accepted.—There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

### Sec. 6103. Confidentiality and Disclosure Of Returns and Information.

(k) **Disclosure Of Certain Returns and Return Information For Tax Administration Purposes.**—

(2) **Disclosure of amount of outstanding lien.**—If a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

Form **668 (Y)**

(Rev. January 1991)

Department of the Treasury - Internal Revenue Service

**Notice of Federal Tax Lien Under Internal Revenue Laws**

District

BALTIMORE

Serial Number

529110515

For Optional Use by Recording Office

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer LLOYD M MOUNTFORD

Residence RT 1 BOX 218V BENNETT POINT RD  
QUEENSTOWN, MD 21658

**IMPORTANT RELEASE INFORMATION:** With respect to each assessment listed below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a). **CORRECTS ORIGINAL DATE IN COL. (e) \*\*\***

RECEIVED  
CLERK, CIRCUIT COURT  
1991 MAY 10 PM 1:44  
QUEEN ANNE'S COUNTY

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
6672	6/30/83	275-28-6438N	4/11/85	5/11/95	13796.55
Place of Filing					CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY CENTREVILLE, MD 21617
Original Recording Data: 1					10:17 56 1027
Total					\$ 13796.55

This notice was prepared and signed at BALTIMORE, MD., on this,the 9th day of May, 1991.

Signature

For R. Richardson

Title

REVENUE OFFICER

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien  
Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Form **668 (Y)** (Rev. 1-91)



No. 1591

United States

VS.

Condense J. Mustard  
Box 1, Box 2181 Bennett  
Pa. Pa.

Quantum MD  
21658

## Notice of Tax Lien

Filed this 10 day of

May, 19 91, at 1:45 P. m.

MSA  
Clerk (or Registrar).

Form 658 (7) (Rev. 1-91)

### Excerpts From Internal Revenue Code

#### Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

#### Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

#### Sec. 6323. Validity and Priority Against Certain Persons.

(e) **Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.**—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

#### (f) Place For Filing Notice; Form.—

(1) **Place For Filing.**—The notice referred to in subsection (e) shall be filed—

(A) Under State Laws

(i) **Real Property.**—In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) **Personal Property.**—In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; except that State law merely conforming to reenacting Federal law establishing a national filing system does not constitute a second office for filing as designated by the laws of such State; or

(B) **With Clerk Of District Court.**—In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A), or

(C) **With Recorder Of Deeds Of The District Of Columbia.**—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) **Situs Of Property Subject To Lien.**—For purposes of paragraphs (1) and (4), property shall be deemed to be situated—

(A) **Real Property.**—In the case of real property, at its physical location; or

(B) **Personal Property.**—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) **Form.**—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

1. Securities
2. Motor vehicles



Lien # 1591

(g) **Refiling Of Notice.**—For purposes of this section—

(1) **General Rule.**—Unless notice of lien is refilled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) **Place For Filing.**—A notice of lien refilled during the required refiling period shall be effective only—

(A) If—

(i) such notice of lien is refilled in the office in which the prior notice of lien was filed, and

(ii) in the case of real property, and the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) **Required Refiling Period.**—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 10 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 10 years after the close of the preceding required refiling period for such notice of lien.

#### Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) **Release Of Lien.**—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any Internal revenue tax not later than 30 days after the day on which—

(1) **Liability Satisfied or Unenforceable.**—The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) **Bond Accepted.**—There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

#### Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) **Disclosure of Certain Returns and Return Information For Tax Administration Purposes.**—

(2) **Disclosure of amount of outstanding lien.**—If a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

Form 668 (Y)

(Rev. January 1991)

Department of the Treasury - Internal Revenue Service

## Notice of Federal Tax Lien Under Internal Revenue Laws

District BALTIMORE	Serial Number 529110514	For Optional Use by Recording Office
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As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer CONSTANCE J MOUNTFORD

Residence RT 1 BOX 218V BENNETT POINT RD  
QUEENSTOWN, MD 21658

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRB 83-25 (2).

CORRECTS ORIGINAL DATE IN COL. (e) \*\*\*

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
6672	6/30/83	299-48-8024N	4/11/85	5/11/95	13796.55

Place of Filing  
CLERK OF THE CIRCUIT COURT  
QUEEN ANNE'S COUNTY  
CENTREVILLE, MD 21617

Total \$ 13796.55

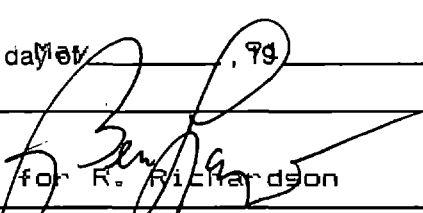
Original Recording Data: 1

10:16 56 1026

This notice was prepared and signed at BALTIMORE, MD., on this,

the 9th day of May, 1991.

Signature



for R. Richardson

Title

REVENUE OFFICER

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien  
Rev. Rul. 71-466, 1971-2 C.B. 409)

Form 668 (Y) (Rev. 1-91)

No.

1592

United States

VS.

James E. Smith  
Shirley J. Smith

## Notice of Tax Lien

Filed this

1378

day of

May

19

91

at

12:35P

m.

BPI, 1000 92

Clerk (or Registrar).

Form 668 (7) (Rev. 1-81)

## Excerpts From Internal Revenue Code

## Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

## Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

## Sec. 6323. Validity and Priority Against Certain Persons.

(e) **Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.**—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

(f) **Place For Filing Notice; Form.**—

(1) **Place For Filing.**—The notice referred to in sub section (a) shall be filed—

(A) Under State Laws

(i) **Real Property.**—In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) **Personal Property.**—In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; except that State law merely conforming to reenacting Federal law establishing a national filing system does not constitute a second office for filing as designated by the laws of such State; or

(B) **With Clerk Of District Court.**—In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A), or

(C) **With Recorder Of Deeds Of The District Of Columbia.**—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) **Situs Of Property Subject To Lien.**—For purposes of paragraphs (1) and (4), property shall be deemed to be situated—

(A) **Real Property.**—In the case of real property, at its physical location; or

(B) **Personal Property.**—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) **Form.**—The form and content of the notice referred to in subsection (e) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

1. Securities
2. Motor vehicles



Lien # 1592

(g) **Refiling Of Notice.**—For purposes of this section—

(1) **General Rule.**—Unless notice of lien is refilled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f) after the expiration of such refiling period.

(2) **Place For Filing.**—A notice of lien refilled during the required refiling period shall be effective only—

(A) If—

(i) such notice of lien is refilled in the office in which the prior notice of lien was filed, and

(ii) in the case of real property, and the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) **Required Refiling Period.**—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 10 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 10 years after the close of the preceding required refiling period for such notice of lien.

## Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) **Release Of Lien.**—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which—

(1) **Liability Satisfied or Unenforceable.**—The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) **Bond Accepted.**—There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

## Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) **Disclosure of Certain Returns and Return Information For Tax Administration Purposes.**—

(2) **Disclosure of amount of outstanding lien.**—If a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

## Notice of Federal Tax Lien Under Internal Revenue Laws

District BALTIMORE, MD	Serial Number 529110145	For Optional Use by Recording Office RECEIVED CLERK, CIRCUIT COURT 1991 MAY 13 AM 12:23 QUEEN ANNE'S COUNTY
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As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer JAMES E & TAMMY L SMITH

Residence 202 HILLSIDE DRIVE  
CENTREVILLE, MD 21617-1206

**IMPORTANT RELEASE INFORMATION:** With respect to each assessment listed below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/89	218-72-1556	05/21/90	06/20/00	2870.33
Place of Filing CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY CENTREVILLE, MD 21617					Total \$ 2870.33

This notice was prepared and signed at BALTIMORE, MD, on this,

the 2nd day of May, 19 91.

Signature for <u>T. Brooks</u> ACS	Title MANAGER
--	------------------

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien  
Rev. Rul. 71-466, 1971 - 2 C.B. 409)

1592

United States

vs.

## Release of Tax Lien

Filed this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_ M.,

and proper entry made in \_\_\_\_\_

Book No. \_\_\_\_\_, page \_\_\_\_\_

\_\_\_\_\_  
Clerk (or Registrar).

Form **668(Z)**

33

Department of the Treasury - Internal Revenue Service

(Rev. April 1984)

**Certificate of Release of Federal Tax Lien**

District

BALTIMORE, MD

Serial Number

529110145

For Optional Use by Recording Office

I certify that as to the following-named taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of Internal revenue tax lien was filed on May 13, 19 91, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer JAMES E &amp; TAMMY L SMITH

Residence 202 HILLSIDE DRIVE  
CENTREVILLE, MD 21617-1206

## COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
n/a	n/a	n/a	1592

RECEIVED  
CLERK, CIRCUIT COURT  
93 MAY 27 AM 10:02  
QUEEN ANNE'S COUNTY

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/89	218-72-1556	05/21/90	06/20/00	2870.33
*****					

Place of Filing

CLERK OF THE CIRCUIT COURT  
QUEEN ANNE'S COUNTY  
CENTREVILLE, MD 21617

Total

\$

2870.33

This certificate was prepared and signed at BALTIMORE, MD, on this,the 20th day of May, 19 93.

Signature



Title

Chief, SPf

(NOTE: Certificate of officer authorized by law to take acknowledgements is not essential to the validity of Certificate of Release of Federal Tax Lien Rev. Rul. 71-466, 1971-2 C.B. 409)

No. 1593

United States

VS.

*Charles W. Butler*

## Notice of Tax Lien

Filed this

17th

day of

March, 1991, at 10:35 a.m.

Clerk (or Registrar).

Form 668 (7) (Rev. 1-81)

## Excerpts From Internal Revenue Code

## Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

## Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

## Sec. 6323. Validity and Priority Against Certain Persons.

(a) **Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.**—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

## (f) Place For Filing Notice; Form.—

(1) **Place For Filing.**—The notice referred to in subsection (a) shall be filed:

(A) Under State Laws

(i) Real Property.—In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; except that State law merely conforming to reenacting Federal law establishing a national filing system does not constitute a second office for filing as designated by the laws of such State; or

(B) With Clerk Of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A), or

(C) With Recorder Of Deeds Of The District Of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) **Situs Of Property Subject To Lien.**—For purposes of paragraphs (1) and (4), property shall be deemed to be situated:

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) **Form.**—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

1. Securities
2. Motor vehicles



Lien # 1593

(g) **Refiling Of Notice.**—For purposes of this section—

(1) **General Rule.**—Unless notice of lien is refilled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) **Place For Filing.**—A notice of lien refilled during the required refiling period shall be effective only—

(A) If—

(i) such notice of lien is refilled in the office in which the prior notice of lien was filed; and

(ii) In the case of real property, and the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) In any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) **Required Refiling Period.**—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 10 years after the date of the assessment of the tax; and

(B) the one-year period ending with the expiration of 10 years after the close of the preceding required refiling period for each notice of lien.

## Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) **Release Of Lien.**—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which—

(1) Liability Satisfied or Unenforceable.—The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted.—There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

## Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

## (k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes.—

(2) **Disclosure of amount of outstanding lien.**—If a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

(Rev. January 1991)

## Notice of Federal Tax Lien Under Internal Revenue Laws

District BALTIMORE, MD	Serial Number 529111063	For Optional Use by Recording Office
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As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer CASPER W. BARLOW

Residence 220 N COMMERCE ST  
CENTREVILLE, MD 21617

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/89	221-36-3364	06/11/90	07/11/00	229.74
1040	12/31/90	221-36-3364	04/29/91	05/29/01	2221.37

Place of Filing

CLERK OF THE CIRCUIT COURT  
QUEEN ANNE'S COUNTY  
CENTREVILLE, MD 21617

Total \$ 2451.11

This notice was prepared and signed at BALTIMORE, MD, on this,

the 13th day of May, 19 91.

Signature

for H. ALIANO

Title

REVENUE OFFICER  
52-01-3621

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien  
Rev. Rul. 71-466, 1971 - 2 C.B. 409)



3029

6291

Form 668 (Z)

(Rev. 5-94)

0

Department of the Treasury - Internal Revenue Service

## Certificate of Release of Federal Tax Lien

District

BALTIMORE, MD

Serial Number

529111063

For Use by Recording Office

I certify that as to the following-name taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on May 17 19 91, is authorized to note the books to show the release of this lien for these taxes and additions

Name of Taxpayer CASPER W. BARLOWResidence 220 N COMMERCE ST  
CENTREVILLE, MD 21617

## COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
tbpl	62	n/a	1593

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/89	221-36-3364	06/11/90	07/11/00	229.74
1040	12/31/90	221-36-3364	04/29/91	05/29/01	2221.37
*****					

Place of Filing

CLERK OF THE CIRCUIT COURT  
QUEEN ANNE'S COUNTY  
CENTREVILLE, MD 21617

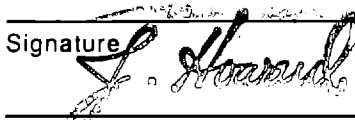
Total

\$

2451.11

This notice was prepared and signed at BALTIMORE, MD, on this,the 18th day of September, 1991.

Signature



Title

Chief, SPf

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Certificate of Release of Federal Tax Lien Rev. Rul. 71-466, 1971-2 C.B. 409)

No. 1594

United States

VS.

Kille Cable Credit Inc.

RT. 1 Box 133

C/O Wm. B. Blakes

Doedlineville, MD 21668  
4746

## Notice of Tax Lien

Filed this

May 19 91 at 9:38 A.M.

Bond day of

M. M. Markin  
Clerk (or Registrar).

Form 668 (Y) (Rev. 1-91)

## Excerpts From Internal Revenue Code

## Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

## Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

## Sec. 6323. Validity and Priority Against Certain Persons.

(e) **Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.**—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

## (f) Place For Filing Notice; Form.—

(1) Place For Filing.—The notice referred to in subsection (e) shall be filed—

(A) Under State Laws

(i) Real Property.—In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; except that State law merely conforming to reenacting Federal law establishing a national filing system does not constitute a second office for filing as designated by the laws of such State; or

(B) With Clerk Of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A), or

(C) With Recorder Of Deeds Of The District Of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraphs (1) and (4), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (e) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

1. Securities
2. Motor vehicles



Lien # 1594

(g) **Refiling Of Notice.**—For purposes of this section—

(1) **General Rule.**—Unless notice of lien is refilled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) **Place For Filing.**—A notice of lien refilled during the required refiling period shall be effective only—

(A) If—

(i) such notice of lien is refilled in the office in which the prior notice of lien was filed; and

(ii) in the case of real property, and the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4); and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) **Required Refiling Period.**—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 10 years after the date of the assessment of the tax; and

(B) the one-year period ending with the expiration of 10 years after the close of the preceding required refiling period for such notice of lien.

## Sec. 6325. Release Of Lien Or Discharge Of Property.

(e) **Release Of Lien.**—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any Internal revenue tax not later than 30 days after the day on which—

(1) Liability Satisfied or Unenforceable.—The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted.—There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

## Sec. 6103. Confidentiality and Disclosure of Returns and Information.

(k) **Disclosure of Certain Returns and Return Information For Tax Administration Purposes.**—

(2) Disclosure of amount of outstanding lien.—If a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

(Rev. January 1991)

## Notice of Federal Tax Lien Under Internal Revenue Laws

District

BALTIMORE, MD

Serial Number

529111530

For Optional Use by Recording Office

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer HILLS CABLE CONSTRUCTION INC, a CORPORATION

Residence RT 1 BOX 133 % WILLIAM B BLAKE  
SUDLERSVILLE, MD 21668-9746

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
941	12/31/88	52-1600458	08/14/89	09/13/99	462.35
941	06/30/90	52-1600458	09/24/90	10/24/00	3356.69

Place of Filing

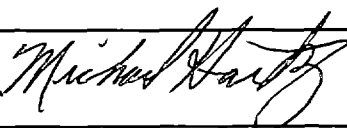
CLERK OF THE CIRCUIT COURT  
QUEEN ANNE'S COUNTY  
CENTREVILLE, MD 21617

Total \$ 3819.04

This notice was prepared and signed at BALTIMORE, MD, on this,the 16th day of May, 19 91.

Signature

for



ACS

Title

MANAGER

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien  
Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Form 668 (Y) (Rev. 1-91)

1594

United States

vs.

## Release of Tax Lien

Filed this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_ M.,

and proper entry made in \_\_\_\_\_

\_\_\_\_\_ Book No. \_\_\_\_\_, page \_\_\_\_\_

\_\_\_\_\_  
Clerk (or Registrar).

Form **668(Z)**

(Rev. April 1984)

Department of the Treasury - Internal Revenue Service

**Certificate of Release of Federal Tax Lien**

District

BALTIMORE, MD

Serial Number

529111530

For Optional Use by Recording Office

I certify that as to the following-named taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of Internal revenue tax lien was filed on May 23, 19 91, is authorized to note the books to show the release of this lien for these taxes and additions.

RECEIVED  
CLERK, CIRCUIT COURT  
93 MAR -2 AM 9:24  
QUEEN ANNE'S COUNTY

Name of Taxpayer **HILLS CABLE CONSTRUCTION INC , a CORPORATION**Residence **RT 1 BOX 133 % WILLIAM B BLAKE  
SUDLERSVILLE, MD 21668-9746**

## COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
92	n/a	n/a	1594

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
941	12/31/88	52-1600458	08/14/89	09/13/99	462.35
941	06/30/90	52-1600458	09/24/90	10/24/00	3356.69
*****					

Place of Filing

**CLERK OF THE CIRCUIT COURT  
QUEEN ANNE'S COUNTY  
CENTREVILLE, MD 21617**

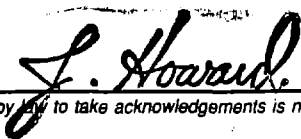
Total

\$

3819.04

This certificate was prepared and signed at BALTIMORE, MD, on this,the 25th day of February, 19 93.

Signature



Title

Chief, SPf

(NOTE: Certificate of officer authorized by law to take acknowledgements is not essential to the validity of Certificate of Release of Federal Tax Lien Rev. Rul. 71-466, 1971-2 C.B. 409)

No. 1595

United States

VS.

James R. Kern  
16 Maricopa Way #61  
Hendricks, MO  
21666-9509

## Notice of Tax Lien

Filed this 23rd day ofMay, 19 91, at 9:38 A.

TSP 1 July 92

M.W. Parker

Clerk (or Registrar).

Form 608 (7) (Rev. 1-81)

## Excerpts From Internal Revenue Code

## Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

## Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

## Sec. 6323. Validity and Priority Against Certain Persons.

(e) **Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.**—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

## (f) Place For Filing Notice; Form.—

(1) **Place For Filing.**—The notice referred to in subsection (e) shall be filed—

(A) Under State Laws

(i) **Real Property.**—In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) **Personal Property.**—In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; except that State law may conforming to reenacting Federal law establishing a national filing system does not constitute a second office for filing as designated by the laws of such State; or

(B) **With Clerk Of District Court.**—In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A), or

(C) **With Recorder Of Deeds Of The District Of Columbia.**—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) **Situs Of Property Subject To Lien.**—For purposes of paragraphs (1) and (4), property shall be deemed to be situated—

(A) **Real Property.**—In the case of real property, at its physical location; or

(B) **Personal Property.**—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) **Form.**—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

1. Securities
2. Motor vehicles



Lien # 1595

(g) **Refiling Of Notice.**—For purposes of this section—

(1) **General Rule.**—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) **Place For Filing.**—A notice of lien refiled during the required refiling period shall be effective only—

(A) If—

(i) such notice of lien is refiled in the office in which the prior notice of lien was filed, and

(ii) in the case of real property, and the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) **Required Refiling Period.**—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 10 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 10 years after the close of the preceding required refiling period for such notice of lien.

## Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) **Release Of Lien.**—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which—

(1) **Liability Satisfied or Unenforceable.**—The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) **Bond Accepted.**—There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

## Sec. 6103. Confidentiality and Disclosure of Returns and Information.

## (k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes.—

(2) **Disclosure of amount of outstanding lien.**—If a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

## Notice of Federal Tax Lien Under Internal Revenue Laws

District BALTIMORE, MD	Serial Number 529111316	For Optional Use by Recording Office
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As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer JAMES R RENN

Residence 16 MARINERS WAY #B1  
STEVENSVILLE, MD 21666-9509

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

RECEIVED  
CLERK, CIRCUIT COURT  
1991 MAY 23 AM 9:38  
QUEEN ANNE'S COUNTY

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/87	229-76-4863	06/06/88	07/06/98	424.81
Place of Filing CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY CENTREVILLE, MD 21617					Total \$ 424.81

This notice was prepared and signed at BALTIMORE, MD, on this,

the 15th day of May, 19 91.

Signature for W. AMES <i>D.M. Monemakou</i>	Title REVENUE OFFICER 52-01-2628
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(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien  
Rev. Rul. 71-466, 1971 - 2 C.B. 409)



1545

United States

vs.

## Release of Tax Lien

Filed this \_\_\_\_\_ day of

\_\_\_\_\_, 19\_\_\_\_ M.,

and proper entry made in \_\_\_\_\_

\_\_\_\_\_ Book No. \_\_\_\_\_, page \_\_\_\_\_

\_\_\_\_\_  
Clerk (or Registrar).

Form 668(Z)

(Rev. April 1984)

Department of the Treasury - Internal Revenue Service

## Certificate of Release of Federal Tax Lien

District

BALTIMORE, MD

Serial Number

529111316

For Optional Use by Recording Office

I certify that as to the following-named taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on May 23, 19 91, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer JAMES R RENN

Residence 16 MARINERS WAY #B1  
STEVENSVILLE, MD 21666-9509

RECEIVED  
CLERK, CIRCUIT COURT  
91 DEC 19 AM 10:23  
QUEEN ANNE'S COUNTY

## COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
92	n/a	n/a	1595

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/87	229-76-4863	06/06/88	07/06/98	424.81
*****					

Place of Filing

CLERK OF THE CIRCUIT COURT  
QUEEN ANNE'S COUNTY  
CENTREVILLE, MD 21617

Total

\$

424.81

This certificate was prepared and signed at BALTIMORE, MD, on this,the 12th day of December, 19 91.

Signature

Title

Chief, SPf

(NOTE: Certificate of officer authorized by law to take acknowledgements is not essential to the validity of Certificate of Release of Federal Tax Lien Rev. Rul. 71-466, 1971-2 C.B. 409)

No. 1596

United States

VS.

Bloomington Credit  
Co Inc.

P.O. Box 15 New York

Preservation No 21658

## Notice of Tax Lien

Filed this

23rd

day of

May, 1991, at 9:38 A.M.

MW Shunkler  
Clerk (or Registrar).

Form 668 (Y) (Rev. 1-91)

### Excerpts From Internal Revenue Code

#### Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty) together with any costs that may accrue in addition thereto shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

#### Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

#### Sec. 6323. Validity and Priority Against Certain Persons.

(a) **Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.**—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

#### (f) Place For Filing Notice; Form.—

(1) **Place For Filing.**—The notice referred to in subsection (a) shall be filed—

(A) Under State Laws

(i) **Real Property.**—In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) **Personal Property.**—In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; except that State law merely conforming to reenacting Federal law establishing a national filing system does not constitute a second office for filing as designated by the laws of such State; or

(B) With Clerk Of District Court—In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A), or

(C) With Recorder Of Deeds Of The District Of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) **Situs Of Property Subject To Lien.**—For purposes of paragraphs (1) and (4), property shall be deemed to be situated—

(A) **Real Property.**—In the case of real property, at its physical location; or

(B) **Personal Property.**—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) **Form.**—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

1. Securities
2. Motor vehicles



Lien # 1596

(g) **Refiling Of Notice.**—For purposes of this section—

(1) **General Rule.**—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) **Place For Filing.**—A notice of lien refiled during the required refiling period shall be effective only—

(A) If—

(i) such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(ii) in the case of real property, and the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4); and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence. If a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) **Required Refiling Period.**—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 10 years after the date of the assessment of the tax; and

(B) the one-year period ending with the expiration of 10 years after the close of the preceding required refiling period for such notice of lien.

#### Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) **Release Of Lien.**—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which—

(1) **Liability Satisfied or Unenforceable.**—The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) **Bond Accepted.**—There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and surties thereon, as may be specified by such regulations.

#### Sec. 6103. Confidentiality and Disclosure of Returns and Information.

#### (k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes.—

(2) **Disclosure of amount of outstanding lien.**—If a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

(Rev. January 1991)

## Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
BALTIMORE, MD	529111187	

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer BLOOMINGDALE CONSTRUCTION CO INC  
a CORPORATION

Residence P.O. BOX 15 MAIN STREET  
QUEENSTOWN, MD 21658

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
941	06/30/90	52-0899297	02/25/91	03/27/01	43704.22
Place of Filing CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY CENTREVILLE, MD 21617					Total \$ 43704.22

This notice was prepared and signed at BALTIMORE, MD, on this,

the 14th day of May, 19 91.

Signature for L. RIVERA	Title REVENUE OFFICER 52-01-2625
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(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien  
Rev. Rul. 71-466, 1971 - 2 C.B. 409)

No. 1597

United States

VS.

W E Avery & Son  
Stevensville, MD.

## Notice of Tax Lien

Filed this

23rd day of

May, 19 91, at 9:38 A.M.

TSP 1 July 92

M W Markson

Clerk (or Registrar).

Form 688 (Y) (Rev. 1-81)

## Excerpts From Internal Revenue Code

## Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

## Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

## Sec. 6323. Validity and Priority Against Certain Persons.

## (a) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—

The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

## (f) Place For Filing Notice; Form.—

(1) Place For Filing - The notice referred to in subsection (a) shall be filed-

## (A) Under State Laws

(i) Real Property - In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property - In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; except that State law merely conforming to reenacting Federal law establishing a national filing system does not constitute a second office for filing as designated by the laws of such State; or

(B) With Clerk Of District Court - In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A), or

(C) With Recorder Of Deeds Of The District Of Columbia - In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien - For purposes of paragraphs (1) and (4), property shall be deemed to be situated-

(A) Real Property - In the case of real property, at its physical location; or

(B) Personal Property - In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

1. Securities
2. Motor vehicles



Lien # 1597

(g) Refiling Of Notice.—For purposes of this section-

(1) General Rule.—Unless notice of lien is refilled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) Place For Filing.—A notice of lien refilled during the required refiling period shall be effective only-

(A) if-

(i) such notice of lien is refilled in the office in which the prior notice of lien was filed, and

(ii) in the case of real property, and the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) Required Refiling Period.—In the case of any notice of lien, the term "required refiling period" means-

(A) the one-year period ending 30 days after the expiration of 10 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 10 years after the close of the preceding required refiling period for such notice of lien.

## Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien.—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which -

(1) Liability Satisfied or Unenforceable - The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted - There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

## Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

## (k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes.—

(2) Disclosure of amount of outstanding lien.—If a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

## Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
BALTIMORE, MD	529111183	

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer W E DENNY &amp; SON, a PARTNERSHIP

Residence LOCAL  
STEVENSVILLE, MD 21666

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

RECEIVED  
CLERK, CIRCUIT COURT  
1991 MAY 23 AM 9:38  
QUEEN ANNE'S COUNTY

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
941	09/30/90	52-0291540	04/08/91	05/08/01	2100.77
Place of Filing CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY CENTREVILLE, MD 21617					Total \$ 2100.77

This notice was prepared and signed at BALTIMORE, MD, on this,the 14th day of May, 19 91.

Signature for L. RIVERA	Title REVENUE OFFICER 52-01-2625
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(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien  
Rev. Rul. 71-466, 1971 - 2 C.B. 409)

1597

United States

vs.

## Release of Tax Lien

Filed this \_\_\_\_\_ day of

\_\_\_\_\_, 19\_\_\_\_\_, M.,

and proper entry made in \_\_\_\_\_

\_\_\_\_\_ Book No. \_\_\_\_\_, page \_\_\_\_\_

\_\_\_\_\_  
Clerk (or Registrar).

(Rev. April 1984)

## Certificate of Release of Federal Tax Lien

District BALTIMORE, MD		Serial Number 529111183		For Optional Use by Recording Office	
<p>I certify that as to the following-named taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on <u>May 23</u>, 19<u>91</u>, is authorized to note the books to show the release of this lien for these taxes and additions.</p>					
Name of Taxpayer W E DENNY & SON, a PARTNERSHIP					
Residence LOCAL STEVENSVILLE, MD 21666					
COURT RECORDING INFORMATION:					
Liber 92	Page n/a	UCC No. n/a	Serial No. 1597		
Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
941	09/30/90	52-0291540	04/08/91	05/08/01	2100.77
*****					
Place of Filing CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY CENTREVILLE, MD 21617					Total \$ 2100.77

RECEIVED  
CLERK, CIRCUIT COURT  
91 DEC 11 AM 9:50  
QUEEN ANNE'S COUNTY

This certificate was prepared and signed at BALTIMORE, MD, on this,  
the 5th day of December, 19 91.

Signature

Title

Chief, SPf

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Certificate of Release of Federal Tax Lien Rev. Rul. 71-466, 1971-2 C.B. 409)



No. 1598

United States

VS.

*William J. Thompson  
Kent Belona Village  
Charter, MD. 21619*

## Notice of Tax Lien

Filed this 28th day of

*May*, 19 91, at 10:30 A. m.

*Shirley M. Mackie*  
Clerk (or Registrar).

Form 668 (7) (Rev. 1-81)

### Excerpts From Internal Revenue Code

#### Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

#### Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

#### Sec. 6323. Validity and Priority Against Certain Persons.

(a) **Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.**—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

#### (f) Place For Filing Notice; Form.—

(1) **Place For Filing.**—The notice referred to in subsection (a) shall be filed:

(A) Under State Laws

(i) Real Property.—In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; except that State law merely conforming to reenacting Federal law establishing a national filing system does not constitute a second office for filing as designated by the laws of such State; or

(B) With Clerk Of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District Of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) **Situs Of Property Subject To Lien.**—For purposes of paragraphs (1) and (4), property shall be deemed to be situated: (A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) **Form.**—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

1. Securities
2. Motor vehicles



Lien # 1598

(g) **Refiling Of Notice.**—For purposes of this section—

(1) **General Rule.**—Unless notice of lien is refilled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) **Place For Filing.**—A notice of lien refilled during the required refiling period shall be effective only—

(A) If—

(i) such notice of lien is refilled in the office in which the prior notice of lien was filed; and

(ii) in the case of real property, and the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4); and

(B) In any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) **Required Refiling Period.**—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 10 years after the date of the assessment of the tax; and

(B) the one-year period ending with the expiration of 10 years after the close of the preceding required refiling period for such notice of lien.

#### Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) **Release Of Lien.**—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which—

(1) Liability Satisfied or Unenforceable.—The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted.—There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

#### Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) **Disclosure of Certain Returns and Return Information For Tax Administration Purposes.**—

(2) **Disclosure of amount of outstanding lien.**—If a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

Form 668 (Y)

(Rev. January 1991)

Department of the Treasury - Internal Revenue Service

## Notice of Federal Tax Lien Under Internal Revenue Laws

District <b>BALTIMORE</b>	Serial Number <b>529111797</b>	For Optional Use by Recording Office
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As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer **WILSON S THOMPSON**Residence **KENT ISLAND VILLAGE APT 7  
CHESTER, MD 21619**

**IMPORTANT RELEASE INFORMATION:** With respect to each assessment listed below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a). CORRECTS ORIGINAL DATE IN COL. (e) \*\*\*

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/79	214-50-1792	5/2/85	6/1/95	9862.60
1040	12/31/80	214-50-1792	5/2/85	6/1/95	17633.09
1040	12/31/81	214-50-1792	5/2/85	6/1/95	30622.17
1040	12/31/82	214-50-1792	5/2/85	6/1/95	38864.69
1040	12/31/83	214-50-1792	5/2/85	6/1/95	37115.27

Place of Filing **CLERK OF THE CIRCUIT COURT  
QUEEN ANNE'S COUNTY  
CENTREVILLE, MD 21617**

Total

\$

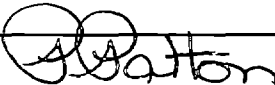
134097.82

Original Recording Data:

10:15 1177

This notice was prepared and signed at **BALTIMORE, MD.**, on this,the 23rd day of May, 1991.

Signature

  
for B. Miller

Title

REVENUE OFFICER

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien)

Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Form 668 (Y) (Rev. 1-91)

No. 1599

United States

VS.

*Kenneth B. Newton  
Dba Ken Newton  
Painting Contract.  
Mar 14  
Church Hill, MD 21623*

## Notice of Tax Lien

Filed this 28th day ofMay, 19 91, at 10:30 A.750 1, file 92

*Shirley Markov*  
Clerk (or Registrar).

Form 668 (Y) (Rev. 1-91)

## Excerpts From Internal Revenue Code

## Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or escheat penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

## Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

## Sec. 6323. Validity and Priority Against Certain Persons.

(e) **Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.**—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

(f) **Place For Filing Notice; Form.**—

(1) **Place For Filing.**—The notice referred to in subsection (a) shall be filed—

(A) Under State Laws

(i) Real Property.—In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; except that State law merely conforming to reenacting Federal law establishing a national filing system does not constitute a second office for filing as designated by the laws of such State; or

(B) With Clerk Of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A), or

(C) With Recorder Of Deeds Of The District Of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) **Situs Of Property Subject To Lien.**—For purposes of paragraphs (1) and (4), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) **Form.**—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

1. Securities
2. Motor vehicles



Lien # 1599

(g) **Refiling Of Notice.**—For purposes of this section—

(1) **General Rule.**—Unless notice of lien is refilled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f) after the expiration of each refiling period.

(2) **Place For Filing.**—A notice of lien refilled during the required refiling period shall be effective only—

(A) If—

(i) such notice of lien is refilled in the office in which the prior notice of lien was filed, and

(ii) in the case of real property, and the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) In any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) **Required Refiling Period.**—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 10 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 10 years after the close of the preceding required refiling period for such notice of lien.

## Sec. 6325. Release Of Lien Or Discharge Of Property.

(e) **Release Of Lien.**—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which—

(1) Liability Satisfied or Unenforceable.—The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted.—There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

## Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) **Disclosure of Certain Returns and Return Information For Tax Administration Purposes.**—

(2) **Disclosure of amount of outstanding lien.**—If a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

Form **668 (Y)**

(Rev. January 1991)

Department of the Treasury - Internal Revenue Service

**Notice of Federal Tax Lien Under Internal Revenue Laws**

District <b>BALTIMORE</b>	Serial Number <b>529111805</b>	For Optional Use by Recording Office
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As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer **KENNETH B. NEWTON**  
**DBA KEN NEWTON PAINTING CONTRACT.**

Residence **MAIN STREET**  
**CHURCH HILL, MD 21623**


**IMPORTANT RELEASE INFORMATION:** With respect to each assessment listed below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRO-6325(a). CORRECTS ORIGINAL DATE IN COL. (e) \*\*\*

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
941	9/30/84	35-1440945	4/29/85	5/29/95	933.41
941	6/30/85	35-1440945	10/14/85	11/13/95	121.59
941	6/30/86	35-1440945	10/13/86	11/12/96	1367.70
940	12/31/83	35-1440945	12/31/84	1/30/95	64.29

Place of Filing <b>CLERK OF THE CIRCUIT COURT</b> <b>QUEEN ANNE'S COUNTY</b> <b>CENTREVILLE, MD 21617</b>	<b>Total</b>	<b>\$ 2486.99</b>
Original Recording Data: <b>10:45 64 1140</b>		

This notice was prepared and signed at BALTIMORE, MD., on this,

the 23rd day May, 1991.

Signature  for L. Miles	Title <b>REVENUE OFFICER</b>
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(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien  
Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Form **668 (Y)** (Rev. 1-91)

52311802

DELAWARE-RAVENS

May 28

31

KENNETH E. NEWTON  
DBA KEN NEWTON PAINTING CONTRACT

CHURCH HILL  
MAIN STREET

COURT RECORDING INFORMATION:  
Page 1  
UCC No. 1234  
Serial No. 1234

1599

241	02/30/84	32-1440942	04/23/82	02/23/82	333.41
241	06/30/82	32-1440942	10/14/82	11/13/82	121.23
241	06/30/82	32-1440942	10/13/82	11/12/82	1267.70
240	12/31/82	32-1440942	12/31/84	01/30/82	84.23

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CLERK OF THE CIRCUIT COURT  
QUEEN ANNE'S COUNTY  
CENTREVILLE, MD 21613

Baltimore, MD

October 28, 1984

Chief, SPT

Department of the Treasury - Internal Revenue Service

**Certificate of Release of Federal Tax Lien**

District

**Serial Number**

**For Use by Recording Office**

DELAWARE-MARYLAND

529111805

I certify that as to the following-name taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on May 28 19 91, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer KENNETH B. NEWTON  
DBA KEN NEWTON PAINTING CONTRACT.

**Residence** MAIN STREET  
CHURCH HILL, MD 21623

## COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
			1599

1599

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
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941	06/30/85	35-1440945	10/14/85	11/13/95	121.59
941	06/30/86	35-1440945	10/13/86	11/12/96	1367.70
940	12/31/83	35-1440945	12/31/84	01/30/95	64.29
*****	*****	*****	*****	*****	*****

### Place of Filing

CLERK OF THE CIRCUIT COURT  
QUEEN ANNE'S COUNTY  
CENTREVILLE, MD 21617

**Total!**

\$ 2486.99

This notice was prepared and signed at Baltimore, MD, on this, \_\_\_\_\_ day of \_\_\_\_\_, 2006.

the 08th day of October, 1996

**Signature**

Title

Chief, SPf

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Certificate of Release of Federal Tax lien Rev. Rul. 71-466, 1971-2 C.B. 409)

No. 1600

United States

VS.

Deputy B. Mackerson Jr.  
204 North Street  
Hagerstown  
Hagerstown, MD.  
21666

## Notice of Tax Lien

Filed this 28th day of  
May, 1991, at 10:20 A.  
M.W. Markin  
Clerk (or Registrar).

Form 668 (7) (Rev. 1-91)

### Excerpts From Internal Revenue Code

#### Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

#### Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

#### Sec. 6323. Validity and Priority Against Certain Persons.

(e) **Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.**—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

#### (f) Place For Filing Notice; Form.—

(1) **Place For Filing.**—The notice referred to in sub section (a) shall be filed—

(A) Under State Laws

(i) **Real Property.**—In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) **Personal Property.**—In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; except that State law merely conforming to reenacting Federal law establishing a national filing system does not constitute a second office for filing as designated by the laws of such State; or

(B) **With Clerk Of District Court.**—In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A), or

(C) **With Recorder Of Deeds Of The District Of Columbia.**—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) **Situs Of Property Subject To Lien.**—For purposes of paragraphs (1) and (4), property shall be deemed to be situated:

(A) **Real Property.**—In the case of real property, at its physical location; or

(B) **Personal Property.**—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) **Form.**—The form and content of the notice referred to in subsection (e) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

1. Securities
2. Motor vehicles



Lien # 1600

(g) **Refiling Of Notice.**—For purposes of this section—

(1) **General Rule.**—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) **Place For Filing.**—A notice of lien refiled during the required refiling period shall be effective only—

(A) If—

(i) such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(ii) in the case of real property, and the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) In any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) **Required Refiling Period.**—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 10 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 10 years after the close of the preceding required refiling period for such notice of lien.

#### Sec. 6325. Release Of Lien Or Discharge Of Property.

(e) **Release Of Lien.**—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which—

(1) **Liability Satisfied or Unenforceable.**—The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) **Bond Accepted.**—There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

#### Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) **Disclosure of Certain Returns and Return Information For Tax Administration Purposes.**—

(2) **Disclosure of amount of outstanding lien.**—If notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

Form 668 (Y)

(Rev. January 1991)

131

Department of the Treasury - Internal Revenue Service

## Notice of Federal Tax Lien Under Internal Revenue Laws

District

BALTIMORE, MD

Serial Number

529111188

For Optional Use by Recording Office

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer

ALFRED B MACKOWN JR  
D/B/A MACK GLASS & UPHOLSTERY

Residence

STEVENSVILLE, MD 21666

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
941	09/30/90	52-1416025	11/26/90	12/26/00	8436.54

Place of Filing

CLERK OF THE CIRCUIT COURT  
QUEEN ANNE'S COUNTY  
CENTREVILLE, MD 21617

Total \$

8436.54

This notice was prepared and signed at BALTIMORE, MD, on this,the 14th day of May, 19 91.

Signature

for L. RIVERA

Title

REVENUE OFFICER  
52-01-2625

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien  
Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Form 668 (Y) (Rev. 1-91)

Part 1 - Kept By Recording Office



The following information was obtained from the records of the  
 Department of the Interior, Bureau of Land Management, for the  
 period 1900 to 1909, inclusive, and is hereby published for the  
 information of the public.

1600

1/92

✓

8726

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

Area:

WAGE & INVESTMENT AREA #2  
Lien Unit Phone: (410) 962-1871

Serial Number

529111188

For Use by Recording Office

I certify that the following-named taxpayer, under the requirements of section 6325 (a) of the Internal Revenue Code has satisfied the taxes listed below and all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on May 28 1991, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer  
ALFRED B MACKOWN JR  
D/B/A MACK GLASS & UPHOLSTERY

Residence  
STEVENSVILLE, MD 21666

COURT RECORDING INFORMATION:

Liber Page UCC No. Serial No.  
n/a n/a n/a 1600

RECEIVED  
CLERK, CIRCUIT COURT  
2005 MAR 28 PM 2:39  
QUEEN ANNE'S COUNTY

Kind of Tax (a)	Tax Period Ending (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
941	09/30/1990	52-1416025	11/26/1990	12/26/2000	8436.54
*****	*****	*****	*****	*****	*****

Place of Filing

CLERK OF THE CIRCUIT COURT  
QUEEN ANNE'S COUNTY  
CENTREVILLE, MD 21617

Total \$ 8436.54

This notice was prepared and signed at Baltimore, MD, on this,

the 23rd day of March, 2005.

Signature

*C Sherwood*

Title Director, Payment Compliance

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Certificate of Release of Federal Tax lien Rev. Rul. 71-466, 1971 - 2 C.B. 409)